

## Lampiran 1 Kuisisioner Penelitian

Yth. Bapak/Ibu/Saudara/Saudari

Di Tempat

Dengan hormat,

Bersama ini Saya mohon kesediaan Bapak/Ibu untuk meluangkan waktu sejenak guna mengisi kuisisioner dalam rangka penelitian Saya yang berjudul **“Pengaruh *Human Capital, Green Innovation Performance Dan Accounting Capability Terhadap Kinerja Keuangan UMKM di Jawa Tengah*”**. Kontribusi yang Bapak/Ibu berikan akan sangat bermanfaat bagi penelitian saya, pemerintah serta untuk informasi perihal keadaan yang nyata di suatu UMKM mengenai praktik kinerja keuangan UMKM.

Kuisisioner ini terdiri atas sejumlah pernyataan. Perlu Bapak/Ibu ketahui bahwa keberhasilan penelitian ini sangat tergantung dari partisipasi Bapak/Ibu dalam menjawab kuisisioner. Bapak/Ibu diminta untuk menjawab semua pertanyaan secara terbuka, jujur dan apa adanya. Jawaban tidak akan mempengaruhi penilaian atas kinerja maupun karir Bapak/Ibu dan tidak ada jawaban yang bernilai benar atau salah. Sesuai kode etik penelitian, jawaban Bapak/Ibu akan saya jaga kerahasiaan.

Akhir kata saya mengucapkan terima kasih yang sebesar-besarnya atas bantuan dan kesediaan Bapak/Ibu yang telah meluangkan waktunya untuk mengisi kuisisioner ini.

Semarang, 8 Februari 2021

Hormat Saya,



Wahyu Eko Setyaningrum

CP 081227088851

### KARAKTERISTIK RESPONDEN

Berikan tanda *checklist* (  $\surd$  ) sesuai dengan jawaban yang anda pilih.

Pemilik Usaha : ..... (boleh tidak diisi)

Nama Usaha : .....

Jenis Usaha : .....

Domisili Usaha : .....

Lamanya Usaha : ( ) 1 – 2 Tahun

( ) 3 – 5 Tahun

( ) Lebih dari 5 Tahun

Melakukan Pembukuan : ( ) Iya ( ) Tidak

Melakukan Peminjaman : ( ) Iya ( ) Tidak

Tingkat Pendidikan : ( ) SD/MI atau SMP/MTs

( ) SMA/MA/SMK/MAK

( ) D3/S1/S2/S3

( ) Lainnya

Rata – rata penghasilan/ bulan : ( ) < Rp 1.000.000

( ) Rp 1.000.000 – Rp 3.000.000

( ) Rp 3.000.000 – Rp 6.000.000

( ) > Rp 6.000.000

### PETUNJUK PENGISIAN KUISIONER

Berikan tanda (  $\checkmark$  ) pada jawaban yang anda pilih di lembar jawab yang telah disediakan. Pilihlah jawaban yang sesuai dengan perasaan, pendapat dan keadaan Bapak/Ibu/Saudara/i yang sebenarnya.

| Pilihan Jawaban | Keterangan          | Skor |
|-----------------|---------------------|------|
| STS             | Sangat Tidak Setuju | 1    |
| TS              | Tidak Setuju        | 2    |
| N               | Netral              | 3    |
| S               | Setuju              | 4    |
| SS              | Sangat Setuju       | 5    |

| No        | Pertanyaan  | Tanggapan |    |   |   |    |
|-----------|---|-----------|----|---|---|----|
|           |   | STS       | TS | N | S | SS |
| <b>A.</b> | <b>Variabel Kinerja Keuangan UMKM</b>   |           |    |   |   |    |
| 1.        | Usaha ini mengalami peningkatan penjualan per bulannya.                       |           |    |   |   |    |
| 2.        | Adanya peningkatan jumlah pelanggan atau konsumen per bulannya.               |           |    |   |   |    |
| 3.        | Modal usaha yang saya gunakan selalu meningkat.                               |           |    |   |   |    |
| 4.        | Modal usaha yang saya gunakan bersumber dari pihak eksternal.                 |           |    |   |   |    |
| 5.        | Di tempat usaha saya selalu menambah tenaga kerja atau karyawan per tahunnya. |           |    |   |   |    |
| 6.        | Banyak calon karyawan yang ingin melamar pekerjaan di tempat usaha saya.      |           |    |   |   |    |
| 7.        | Saya melakukan kegiatan pemasaran di dalam kota maupun luar kota.             |           |    |   |   |    |
| 8.        | Konsumen tidak hanya dari dalam kota namun                                    |           |    |   |   |    |

|           |   |  |  |  |  |  |
|-----------|---|--|--|--|--|--|
|           | juga luar kota.   |  |  |  |  |  |
| 9.        | Pendapatan yang diperoleh mengalami peningkatan setiap bulannya.  |  |  |  |  |  |
| <b>B.</b> | <b>Variabel <i>Human Capital</i></b>  |  |  |  |  |  |
| 10.       | Saya memiliki pengetahuan di bidang keuangan sehingga bisa mengambil keputusan dengan tepat.            |  |  |  |  |  |
| 11.       | Saya memiliki kemampuan untuk membuat inovasi dalam rangka menyesuaikan perilaku konsumen.              |  |  |  |  |  |
| 12.       | Saya memiliki pengalaman sehingga mudah beradaptasi terhadap perubahan.                                 |  |  |  |  |  |
| <b>C.</b> | <b>Variabel <i>Green Innovation Performance</i></b>   |  |  |  |  |  |
| 13.       | Saya memilih bahan yang ramah lingkungan untuk pengembangan produk atau desain.                         |  |  |  |  |  |
| 14.       | Saya memilih bahan dari produk yang hemat energi dan sumber daya untuk pengembangan produk atau desain. |  |  |  |  |  |
| 15.       | Saya selalu menggunakan bahan yang dapat didaur ulang.  |  |  |  |  |  |
| 16.       | Proses dalam pembuatan produk secara efektif mengurangi emisi zat berbahaya dan limbah.                 |  |  |  |  |  |
| 17.       | Proses dalam pembuatan produk secara efektif mengurangi konsumsi energi.                                |  |  |  |  |  |
| 18.       | Saya menggunakan bahan yang ramah lingkungan (kurang atau tidak menimbulkan polusi atau bahan beracun). |  |  |  |  |  |
| <b>D.</b> | <b>Variabel <i>Accounting Capability</i></b>  |  |  |  |  |  |
| 19.       | Di tempat usaha saya, melakukan perhitungan biaya produksi untuk menentukan harga jual                  |  |  |  |  |  |

|            |  |  |  |  |  |  |
|------------|--|--|--|--|--|--|
|            | per unit.  |  |  |  |  |  |
| <b>20.</b> | Apabila harga bahan baku naik, maka harga jual akan disesuaikan.   |  |  |  |  |  |
| <b>21.</b> | Pada tempat usaha saya terdapat bukti transaksi (nota / kwitansi) penjualan dan pembelian untuk memudahkan kegiatan pembukuan. |  |  |  |  |  |
| <b>22.</b> | Pada tempat usaha saya melakukan pembukuan seperti pendapatan per hari, pengeluaran per hari dan catatan utang maupun piutang. |  |  |  |  |  |



## Lampiran 2 Tabulasi Data Responden

### 1. Tabulasi Variabel *Human Capital*

| No Responden | Pertanyaan |   |   | Total Nilai |
|--------------|------------|---|---|-------------|
|              | 1          | 2 | 3 |             |
| 1            | 5          | 5 | 5 | 15          |
| 2            | 5          | 3 | 3 | 11          |
| 3            | 2          | 3 | 5 | 10          |
| 4            | 5          | 2 | 5 | 12          |
| 5            | 4          | 3 | 3 | 10          |
| 6            | 1          | 2 | 5 | 8           |
| 7            | 5          | 3 | 2 | 10          |
| 8            | 3          | 3 | 3 | 9           |
| 9            | 4          | 1 | 1 | 6           |
| 10           | 2          | 3 | 5 | 10          |
| 11           | 5          | 5 | 5 | 15          |
| 12           | 5          | 3 | 3 | 11          |
| 13           | 2          | 3 | 5 | 10          |
| 14           | 5          | 2 | 5 | 12          |
| 15           | 4          | 3 | 3 | 10          |
| 16           | 1          | 2 | 5 | 8           |
| 17           | 5          | 3 | 2 | 10          |
| 18           | 3          | 3 | 3 | 9           |
| 19           | 4          | 1 | 1 | 6           |
| 20           | 2          | 3 | 5 | 10          |
| 21           | 5          | 5 | 5 | 15          |
| 22           | 5          | 3 | 3 | 11          |
| 23           | 2          | 3 | 5 | 10          |
| 24           | 5          | 2 | 5 | 12          |
| 25           | 4          | 3 | 3 | 10          |
| 26           | 1          | 2 | 5 | 8           |
| 27           | 5          | 3 | 2 | 10          |
| 28           | 3          | 3 | 3 | 9           |
| 29           | 4          | 1 | 1 | 6           |
| 30           | 2          | 3 | 5 | 10          |
| 31           | 5          | 5 | 5 | 15          |
| 32           | 5          | 3 | 3 | 11          |
| 33           | 2          | 3 | 5 | 10          |
| 34           | 5          | 2 | 5 | 12          |

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|----|---|---|---|----|
| 35 | 4 | 3 | 3 | 10 |
| 36 | 1 | 2 | 5 | 8  |
| 37 | 5 | 3 | 2 | 10 |
| 38 | 3 | 3 | 3 | 9  |
| 39 | 4 | 1 | 1 | 6  |
| 40 | 2 | 3 | 5 | 10 |
| 41 | 5 | 5 | 5 | 15 |
| 42 | 5 | 3 | 3 | 11 |
| 43 | 2 | 3 | 5 | 10 |
| 44 | 5 | 2 | 5 | 12 |
| 45 | 4 | 3 | 3 | 10 |
| 46 | 1 | 2 | 5 | 8  |
| 47 | 5 | 3 | 2 | 10 |
| 48 | 3 | 3 | 3 | 9  |
| 49 | 4 | 1 | 1 | 6  |
| 50 | 2 | 3 | 5 | 10 |
| 51 | 5 | 5 | 5 | 15 |
| 52 | 5 | 3 | 3 | 11 |
| 53 | 2 | 3 | 5 | 10 |
| 54 | 5 | 2 | 5 | 12 |
| 55 | 4 | 3 | 3 | 10 |
| 56 | 1 | 2 | 5 | 8  |
| 57 | 5 | 3 | 2 | 10 |
| 58 | 3 | 3 | 3 | 9  |
| 59 | 4 | 1 | 1 | 6  |
| 60 | 2 | 3 | 5 | 10 |
| 61 | 5 | 5 | 5 | 15 |
| 62 | 5 | 3 | 3 | 11 |
| 63 | 2 | 3 | 5 | 10 |
| 64 | 5 | 2 | 5 | 12 |
| 65 | 4 | 3 | 3 | 10 |
| 66 | 1 | 2 | 5 | 8  |
| 67 | 5 | 3 | 2 | 10 |
| 68 | 3 | 3 | 3 | 9  |
| 69 | 4 | 1 | 1 | 6  |
| 70 | 2 | 3 | 5 | 10 |
| 71 | 5 | 5 | 5 | 15 |
| 72 | 5 | 3 | 3 | 11 |
| 73 | 2 | 3 | 5 | 10 |

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|-----|---|---|---|----|
| 74  | 5 | 2 | 5 | 12 |
| 75  | 4 | 3 | 3 | 10 |
| 76  | 1 | 2 | 5 | 8  |
| 77  | 5 | 3 | 2 | 10 |
| 78  | 3 | 3 | 3 | 9  |
| 79  | 4 | 1 | 1 | 6  |
| 80  | 2 | 3 | 5 | 10 |
| 81  | 5 | 5 | 5 | 15 |
| 82  | 5 | 3 | 3 | 11 |
| 83  | 2 | 3 | 5 | 10 |
| 84  | 5 | 2 | 5 | 12 |
| 85  | 4 | 3 | 3 | 10 |
| 86  | 1 | 2 | 5 | 8  |
| 87  | 5 | 3 | 2 | 10 |
| 88  | 3 | 3 | 3 | 9  |
| 89  | 4 | 1 | 1 | 6  |
| 90  | 2 | 3 | 5 | 10 |
| 91  | 5 | 5 | 5 | 15 |
| 92  | 5 | 3 | 3 | 11 |
| 93  | 2 | 3 | 5 | 10 |
| 94  | 5 | 2 | 5 | 12 |
| 95  | 4 | 3 | 3 | 10 |
| 96  | 1 | 2 | 5 | 8  |
| 97  | 5 | 3 | 2 | 10 |
| 98  | 3 | 3 | 3 | 9  |
| 99  | 4 | 1 | 1 | 6  |
| 100 | 2 | 3 | 5 | 10 |
| 101 | 5 | 5 | 5 | 15 |
| 102 | 5 | 3 | 3 | 11 |
| 103 | 2 | 3 | 5 | 10 |
| 104 | 5 | 2 | 5 | 12 |
| 105 | 4 | 3 | 3 | 10 |
| 106 | 1 | 2 | 5 | 8  |
| 107 | 5 | 3 | 2 | 10 |
| 108 | 3 | 3 | 3 | 9  |
| 109 | 4 | 1 | 1 | 6  |
| 110 | 2 | 3 | 5 | 10 |
| 111 | 5 | 5 | 5 | 15 |
| 112 | 5 | 3 | 3 | 11 |



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|-----|---|---|---|----|
| 113 | 2 | 3 | 5 | 10 |
| 114 | 5 | 2 | 5 | 12 |
| 115 | 4 | 3 | 3 | 10 |
| 116 | 1 | 2 | 5 | 8  |
| 117 | 5 | 3 | 2 | 10 |
| 118 | 3 | 3 | 3 | 9  |
| 119 | 4 | 1 | 1 | 6  |
| 120 | 2 | 3 | 5 | 10 |
| 121 | 5 | 5 | 5 | 15 |
| 122 | 5 | 3 | 3 | 11 |
| 123 | 2 | 3 | 5 | 10 |
| 124 | 5 | 2 | 5 | 12 |
| 125 | 4 | 3 | 3 | 10 |
| 126 | 1 | 2 | 5 | 8  |
| 127 | 5 | 3 | 2 | 10 |
| 128 | 3 | 3 | 3 | 9  |
| 129 | 4 | 1 | 1 | 6  |
| 130 | 2 | 3 | 5 | 10 |
| 131 | 5 | 5 | 5 | 15 |
| 132 | 5 | 3 | 3 | 11 |
| 133 | 2 | 3 | 5 | 10 |
| 134 | 5 | 2 | 5 | 12 |
| 135 | 4 | 3 | 3 | 10 |
| 136 | 1 | 2 | 5 | 8  |
| 137 | 5 | 3 | 2 | 10 |
| 138 | 3 | 3 | 3 | 9  |
| 139 | 4 | 1 | 1 | 6  |
| 140 | 2 | 3 | 5 | 10 |
| 141 | 5 | 5 | 5 | 15 |
| 142 | 5 | 3 | 3 | 11 |
| 143 | 2 | 3 | 5 | 10 |
| 144 | 5 | 2 | 5 | 12 |
| 145 | 4 | 3 | 3 | 10 |
| 146 | 1 | 2 | 5 | 8  |
| 147 | 5 | 3 | 2 | 10 |
| 148 | 3 | 3 | 3 | 9  |
| 149 | 4 | 1 | 1 | 6  |
| 150 | 2 | 3 | 5 | 10 |
| 151 | 5 | 5 | 5 | 15 |

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| 152 | 5 | 3 | 3 | 11 |
| 153 | 2 | 3 | 5 | 10 |
| 154 | 5 | 2 | 5 | 12 |
| 155 | 4 | 3 | 3 | 10 |
| 156 | 1 | 2 | 5 | 8  |
| 157 | 5 | 3 | 2 | 10 |
| 158 | 3 | 3 | 3 | 9  |
| 159 | 4 | 1 | 1 | 6  |
| 160 | 2 | 3 | 5 | 10 |
| 161 | 5 | 5 | 5 | 15 |
| 162 | 5 | 3 | 3 | 11 |
| 163 | 2 | 3 | 5 | 10 |
| 164 | 5 | 2 | 5 | 12 |
| 165 | 4 | 3 | 3 | 10 |
| 166 | 1 | 2 | 5 | 8  |
| 167 | 5 | 3 | 2 | 10 |
| 168 | 3 | 3 | 3 | 9  |
| 169 | 4 | 1 | 1 | 6  |
| 170 | 2 | 3 | 5 | 10 |
| 171 | 5 | 5 | 5 | 15 |
| 172 | 5 | 3 | 3 | 11 |
| 173 | 2 | 3 | 5 | 10 |
| 174 | 5 | 2 | 5 | 12 |
| 175 | 4 | 3 | 3 | 10 |
| 176 | 1 | 2 | 5 | 8  |
| 177 | 5 | 3 | 2 | 10 |
| 178 | 3 | 3 | 3 | 9  |
| 179 | 4 | 1 | 1 | 6  |
| 180 | 2 | 3 | 5 | 10 |
| 181 | 5 | 5 | 5 | 15 |
| 182 | 5 | 3 | 3 | 11 |
| 183 | 2 | 3 | 5 | 10 |
| 184 | 5 | 2 | 5 | 12 |
| 185 | 4 | 3 | 3 | 10 |
| 186 | 1 | 2 | 5 | 8  |
| 187 | 5 | 3 | 2 | 10 |
| 188 | 3 | 3 | 3 | 9  |
| 189 | 4 | 1 | 1 | 6  |
| 190 | 2 | 3 | 5 | 10 |

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| 191 | 5 | 5 | 5 | 15 |
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| 195 | 4 | 3 | 3 | 10 |
| 196 | 1 | 2 | 5 | 8  |
| 197 | 5 | 3 | 2 | 10 |
| 198 | 3 | 3 | 3 | 9  |
| 199 | 4 | 1 | 1 | 6  |
| 200 | 2 | 3 | 5 | 10 |
| 201 | 5 | 5 | 5 | 15 |
| 202 | 5 | 3 | 3 | 11 |
| 203 | 2 | 3 | 5 | 10 |
| 204 | 5 | 2 | 5 | 12 |
| 205 | 4 | 3 | 3 | 10 |
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| 221 | 5 | 5 | 5 | 15 |
| 222 | 5 | 3 | 3 | 11 |
| 223 | 2 | 3 | 5 | 10 |
| 224 | 5 | 2 | 5 | 12 |
| 225 | 4 | 3 | 3 | 10 |
| 226 | 1 | 2 | 5 | 8  |
| 227 | 5 | 3 | 2 | 10 |
| 228 | 3 | 3 | 3 | 9  |
| 229 | 4 | 1 | 1 | 6  |

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| 234 | 5 | 2 | 5 | 12 |
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| 238 | 3 | 3 | 3 | 9  |
| 239 | 4 | 1 | 1 | 6  |
| 240 | 2 | 3 | 5 | 10 |
| 241 | 5 | 5 | 5 | 15 |
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| 243 | 2 | 3 | 5 | 10 |
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| 245 | 4 | 3 | 3 | 10 |
| 246 | 1 | 2 | 5 | 8  |
| 247 | 5 | 3 | 2 | 10 |
| 248 | 3 | 3 | 3 | 9  |
| 249 | 4 | 1 | 1 | 6  |
| 250 | 2 | 3 | 5 | 10 |
| 251 | 5 | 5 | 5 | 15 |
| 252 | 5 | 3 | 3 | 11 |
| 253 | 2 | 3 | 5 | 10 |
| 254 | 5 | 2 | 5 | 12 |
| 255 | 4 | 3 | 3 | 10 |
| 256 | 1 | 2 | 5 | 8  |
| 257 | 5 | 3 | 2 | 10 |
| 258 | 3 | 3 | 3 | 9  |
| 259 | 4 | 1 | 1 | 6  |
| 260 | 2 | 3 | 5 | 10 |
| 261 | 5 | 5 | 5 | 15 |
| 262 | 5 | 3 | 3 | 11 |
| 263 | 2 | 3 | 5 | 10 |
| 264 | 5 | 2 | 5 | 12 |
| 265 | 4 | 3 | 3 | 10 |
| 266 | 1 | 2 | 5 | 8  |
| 267 | 5 | 3 | 2 | 10 |
| 268 | 3 | 3 | 3 | 9  |

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| 269 | 4 | 1 | 1 | 6  |
| 270 | 2 | 3 | 5 | 10 |
| 271 | 5 | 5 | 5 | 15 |
| 272 | 5 | 3 | 3 | 11 |
| 273 | 2 | 3 | 5 | 10 |
| 274 | 5 | 2 | 5 | 12 |
| 275 | 4 | 3 | 3 | 10 |
| 276 | 1 | 2 | 5 | 8  |
| 277 | 5 | 3 | 2 | 10 |
| 278 | 3 | 3 | 3 | 9  |
| 279 | 4 | 1 | 1 | 6  |
| 280 | 2 | 3 | 5 | 10 |
| 281 | 5 | 5 | 5 | 15 |
| 282 | 5 | 3 | 3 | 11 |
| 283 | 2 | 3 | 5 | 10 |
| 284 | 5 | 2 | 5 | 12 |
| 285 | 4 | 3 | 3 | 10 |
| 286 | 1 | 2 | 5 | 8  |
| 287 | 5 | 3 | 2 | 10 |
| 288 | 3 | 3 | 3 | 9  |
| 289 | 4 | 1 | 1 | 6  |
| 290 | 2 | 3 | 5 | 10 |
| 291 | 5 | 5 | 5 | 15 |
| 292 | 5 | 3 | 3 | 11 |
| 293 | 2 | 3 | 5 | 10 |
| 294 | 5 | 2 | 5 | 12 |
| 295 | 4 | 3 | 3 | 10 |
| 296 | 1 | 2 | 5 | 8  |
| 297 | 5 | 3 | 2 | 10 |
| 298 | 3 | 3 | 3 | 9  |
| 299 | 4 | 1 | 1 | 6  |
| 300 | 2 | 3 | 5 | 10 |
| 301 | 5 | 5 | 5 | 15 |
| 302 | 5 | 3 | 3 | 11 |
| 303 | 2 | 3 | 5 | 10 |
| 304 | 5 | 2 | 5 | 12 |
| 305 | 4 | 3 | 3 | 10 |
| 306 | 1 | 2 | 5 | 8  |
| 307 | 5 | 3 | 2 | 10 |

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| 308 | 3 | 3 | 3 | 9  |
| 309 | 4 | 1 | 1 | 6  |
| 310 | 2 | 3 | 5 | 10 |
| 311 | 5 | 5 | 5 | 15 |
| 312 | 5 | 3 | 3 | 11 |
| 313 | 2 | 3 | 5 | 10 |
| 314 | 5 | 2 | 5 | 12 |
| 315 | 4 | 3 | 3 | 10 |
| 316 | 1 | 2 | 5 | 8  |
| 317 | 5 | 3 | 2 | 10 |
| 318 | 3 | 3 | 3 | 9  |
| 319 | 4 | 1 | 1 | 6  |
| 320 | 2 | 3 | 5 | 10 |
| 321 | 5 | 5 | 5 | 15 |
| 322 | 5 | 3 | 3 | 11 |
| 323 | 2 | 3 | 5 | 10 |
| 324 | 5 | 2 | 5 | 12 |
| 325 | 4 | 3 | 3 | 10 |
| 326 | 1 | 2 | 5 | 8  |
| 327 | 5 | 3 | 2 | 10 |
| 328 | 3 | 3 | 3 | 9  |
| 329 | 4 | 1 | 1 | 6  |
| 330 | 2 | 3 | 5 | 10 |
| 331 | 5 | 5 | 5 | 15 |
| 332 | 5 | 3 | 3 | 11 |
| 333 | 2 | 3 | 5 | 10 |
| 334 | 5 | 2 | 5 | 12 |
| 335 | 4 | 3 | 3 | 10 |
| 336 | 1 | 2 | 5 | 8  |
| 337 | 5 | 3 | 2 | 10 |
| 338 | 3 | 3 | 3 | 9  |
| 339 | 4 | 1 | 1 | 6  |
| 340 | 2 | 3 | 5 | 10 |
| 341 | 5 | 5 | 5 | 15 |
| 342 | 5 | 3 | 3 | 11 |
| 343 | 2 | 3 | 5 | 10 |
| 344 | 5 | 2 | 5 | 12 |
| 345 | 4 | 3 | 3 | 10 |
| 346 | 1 | 2 | 5 | 8  |

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| 347 | 5 | 3 | 2 | 10 |
| 348 | 3 | 3 | 3 | 9  |
| 349 | 4 | 1 | 1 | 6  |
| 350 | 2 | 3 | 5 | 10 |
| 351 | 5 | 5 | 5 | 15 |
| 352 | 5 | 3 | 3 | 11 |
| 353 | 2 | 3 | 5 | 10 |
| 354 | 5 | 2 | 5 | 12 |
| 355 | 4 | 3 | 3 | 10 |
| 356 | 1 | 2 | 5 | 8  |
| 357 | 5 | 3 | 2 | 10 |
| 358 | 3 | 3 | 3 | 9  |
| 359 | 4 | 1 | 1 | 6  |
| 360 | 2 | 3 | 5 | 10 |
| 361 | 5 | 5 | 5 | 15 |
| 362 | 5 | 3 | 3 | 11 |
| 363 | 2 | 3 | 5 | 10 |
| 364 | 5 | 2 | 5 | 12 |
| 365 | 4 | 3 | 3 | 10 |
| 366 | 1 | 2 | 5 | 8  |
| 367 | 5 | 3 | 2 | 10 |
| 368 | 3 | 3 | 3 | 9  |
| 369 | 4 | 1 | 1 | 6  |
| 370 | 2 | 3 | 5 | 10 |
| 371 | 5 | 5 | 5 | 15 |
| 372 | 5 | 3 | 3 | 11 |
| 373 | 2 | 3 | 5 | 10 |
| 374 | 5 | 2 | 5 | 12 |
| 375 | 4 | 3 | 3 | 10 |
| 376 | 1 | 2 | 5 | 8  |
| 377 | 5 | 3 | 2 | 10 |
| 378 | 3 | 3 | 3 | 9  |
| 379 | 4 | 1 | 1 | 6  |
| 380 | 2 | 3 | 5 | 10 |
| 381 | 5 | 5 | 5 | 15 |
| 382 | 5 | 3 | 3 | 11 |
| 383 | 2 | 3 | 5 | 10 |
| 384 | 5 | 2 | 5 | 12 |
| 385 | 4 | 3 | 3 | 10 |

|     |   |   |   |    |
|-----|---|---|---|----|
| 386 | 1 | 2 | 5 | 8  |
| 387 | 5 | 3 | 2 | 10 |
| 388 | 3 | 3 | 3 | 9  |
| 389 | 4 | 1 | 1 | 6  |
| 390 | 2 | 3 | 5 | 10 |
| 391 | 5 | 5 | 5 | 15 |
| 392 | 5 | 3 | 3 | 11 |
| 393 | 2 | 3 | 5 | 10 |
| 394 | 5 | 2 | 5 | 12 |
| 395 | 4 | 3 | 3 | 10 |
| 396 | 1 | 2 | 5 | 8  |
| 397 | 5 | 3 | 2 | 10 |
| 398 | 3 | 3 | 3 | 9  |
| 399 | 4 | 1 | 1 | 6  |
| 400 | 2 | 3 | 5 | 10 |

## 2. Tabulasi Variabel *Green Innovation Performance*

| No Responden | Pertanyaan |   |   |   |   |   | Total Nilai |
|--------------|------------|---|---|---|---|---|-------------|
|              | 1          | 2 | 3 | 4 | 5 | 6 |             |
| 1            | 2          | 3 | 4 | 5 | 5 | 1 | 20          |
| 2            | 3          | 3 | 3 | 3 | 1 | 2 | 15          |
| 3            | 4          | 2 | 3 | 2 | 2 | 5 | 18          |
| 4            | 1          | 3 | 5 | 2 | 2 | 1 | 14          |
| 5            | 5          | 2 | 3 | 2 | 3 | 5 | 20          |
| 6            | 2          | 2 | 4 | 1 | 3 | 4 | 16          |
| 7            | 2          | 1 | 3 | 3 | 3 | 3 | 15          |
| 8            | 4          | 5 | 4 | 3 | 3 | 5 | 24          |
| 9            | 5          | 5 | 5 | 5 | 5 | 5 | 30          |
| 10           | 1          | 2 | 3 | 1 | 1 | 2 | 10          |
| 11           | 2          | 3 | 4 | 5 | 5 | 1 | 20          |
| 12           | 3          | 3 | 3 | 3 | 1 | 2 | 15          |
| 13           | 4          | 2 | 3 | 2 | 2 | 5 | 18          |
| 14           | 1          | 3 | 5 | 2 | 2 | 1 | 14          |
| 15           | 5          | 2 | 3 | 2 | 3 | 5 | 20          |
| 16           | 2          | 2 | 4 | 1 | 3 | 4 | 16          |
| 17           | 2          | 1 | 3 | 3 | 3 | 3 | 15          |
| 18           | 4          | 5 | 4 | 3 | 3 | 5 | 24          |
| 19           | 5          | 5 | 5 | 5 | 5 | 5 | 30          |



|    |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|----|
| 20 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 21 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 22 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 23 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 24 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |
| 25 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 26 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 27 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 28 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 29 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 30 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 31 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 32 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 33 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 34 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |
| 35 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 36 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 37 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 38 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 39 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 40 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 41 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 42 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 43 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 44 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |
| 45 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 46 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 47 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 48 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 49 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 50 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 51 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 52 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 53 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 54 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |
| 55 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 56 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 57 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 58 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |

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|----|---|---|---|---|---|---|----|
| 59 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 60 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 61 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 62 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 63 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 64 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |
| 65 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 66 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 67 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 68 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 69 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 70 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 71 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 72 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 73 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 74 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |
| 75 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 76 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 77 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 78 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 79 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 80 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 81 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 82 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 83 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 84 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |
| 85 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 86 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 87 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 88 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 89 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 90 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 91 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 92 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 93 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 94 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |
| 95 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 96 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 97 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |

|     |   |   |   |   |   |   |    |
|-----|---|---|---|---|---|---|----|
| 98  | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 99  | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 100 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 101 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 102 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 103 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 104 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |
| 105 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 106 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 107 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 108 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 109 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 110 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 111 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 112 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 113 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 114 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |
| 115 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 116 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 117 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 118 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 119 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 120 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 121 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 122 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 123 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 124 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |
| 125 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 126 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 127 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 128 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 129 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 130 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 131 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 132 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 133 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
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| 135 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 136 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |

|     |   |   |   |   |   |   |    |
|-----|---|---|---|---|---|---|----|
| 137 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 138 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 139 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 140 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 141 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 142 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 143 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 144 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |
| 145 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 146 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 147 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 148 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 149 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 150 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 151 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 152 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 153 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 154 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |
| 155 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 156 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 157 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 158 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 159 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 160 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 161 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 162 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 163 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 164 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |
| 165 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 166 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 167 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 168 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 169 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 170 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 171 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 172 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 173 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 174 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |
| 175 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |

|     |   |   |   |   |   |   |    |
|-----|---|---|---|---|---|---|----|
| 176 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 177 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 178 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 179 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 180 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 181 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 182 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 183 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 184 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |
| 185 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 186 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 187 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 188 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 189 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 190 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 191 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 192 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 193 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 194 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |
| 195 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 196 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 197 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 198 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 199 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 200 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 201 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 202 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 203 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 204 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |
| 205 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 206 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 207 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 208 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 209 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 210 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 211 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 212 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 213 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 214 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |

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|-----|---|---|---|---|---|---|----|
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| 216 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 217 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 218 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 219 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 220 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 221 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 222 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 223 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 224 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |
| 225 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 226 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 227 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 228 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 229 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 230 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 231 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 232 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 233 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 234 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |
| 235 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 236 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 237 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 238 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 239 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 240 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 241 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 242 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 243 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 244 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |
| 245 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 246 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 247 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 248 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 249 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 250 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 251 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 252 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 253 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |

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| 255 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 256 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 257 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 258 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 259 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 260 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 261 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 262 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 263 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 264 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |
| 265 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 266 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 267 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 268 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 269 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 270 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 271 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 272 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 273 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 274 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |
| 275 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 276 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 277 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 278 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 279 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 280 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 281 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 282 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 283 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 284 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |
| 285 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 286 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 287 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 288 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 289 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 290 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 291 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 292 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |

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| 293 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 294 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |
| 295 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 296 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 297 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 298 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 299 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 300 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 301 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 302 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 303 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 304 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |
| 305 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 306 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 307 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 308 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
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| 310 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 311 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 312 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 313 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 314 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |
| 315 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 316 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 317 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 318 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 319 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 320 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 321 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 322 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 323 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 324 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |
| 325 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 326 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 327 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 328 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 329 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 330 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 331 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |



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| 333 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 334 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |
| 335 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 336 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 337 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 338 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 339 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 340 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 341 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 342 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 343 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 344 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |
| 345 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 346 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 347 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 348 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 349 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 350 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 351 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 352 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 353 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 354 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |
| 355 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 356 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 357 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 358 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 359 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 360 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 361 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 362 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 363 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 364 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |
| 365 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 366 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 367 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 368 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 369 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 370 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |

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|-----|---|---|---|---|---|---|----|
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| 372 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 373 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 374 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |
| 375 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 376 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 377 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 378 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 379 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 380 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 381 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 382 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 383 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 384 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |
| 385 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 386 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 387 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 388 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 389 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 390 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |
| 391 | 2 | 3 | 4 | 5 | 5 | 1 | 20 |
| 392 | 3 | 3 | 3 | 3 | 1 | 2 | 15 |
| 393 | 4 | 2 | 3 | 2 | 2 | 5 | 18 |
| 394 | 1 | 3 | 5 | 2 | 2 | 1 | 14 |
| 395 | 5 | 2 | 3 | 2 | 3 | 5 | 20 |
| 396 | 2 | 2 | 4 | 1 | 3 | 4 | 16 |
| 397 | 2 | 1 | 3 | 3 | 3 | 3 | 15 |
| 398 | 4 | 5 | 4 | 3 | 3 | 5 | 24 |
| 399 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 400 | 1 | 2 | 3 | 1 | 1 | 2 | 10 |

### 3. Tabulasi Variabel *Accounting Capability*

| No Responden | Pertanyaan |   |   |   | Total Nilai |
|--------------|------------|---|---|---|-------------|
|              | 1          | 2 | 3 | 4 |             |
| 1            | 5          | 5 | 5 | 5 | 20          |
| 2            | 3          | 5 | 5 | 5 | 18          |
| 3            | 5          | 2 | 2 | 2 | 11          |
| 4            | 2          | 2 | 2 | 2 | 8           |

|    |   |   |   |   |    |
|----|---|---|---|---|----|
| 5  | 2 | 4 | 2 | 4 | 12 |
| 6  | 2 | 2 | 3 | 1 | 8  |
| 7  | 1 | 3 | 3 | 2 | 9  |
| 8  | 2 | 3 | 2 | 3 | 10 |
| 9  | 1 | 1 | 2 | 2 | 6  |
| 10 | 3 | 2 | 3 | 4 | 12 |
| 11 | 5 | 5 | 5 | 5 | 20 |
| 12 | 3 | 5 | 5 | 5 | 18 |
| 13 | 5 | 2 | 2 | 2 | 11 |
| 14 | 2 | 2 | 2 | 2 | 8  |
| 15 | 2 | 4 | 2 | 4 | 12 |
| 16 | 2 | 2 | 3 | 1 | 8  |
| 17 | 1 | 3 | 3 | 2 | 9  |
| 18 | 2 | 3 | 2 | 3 | 10 |
| 19 | 1 | 1 | 2 | 2 | 6  |
| 20 | 3 | 2 | 3 | 4 | 12 |
| 21 | 5 | 5 | 5 | 5 | 20 |
| 22 | 3 | 5 | 5 | 5 | 18 |
| 23 | 5 | 2 | 2 | 2 | 11 |
| 24 | 2 | 2 | 2 | 2 | 8  |
| 25 | 2 | 4 | 2 | 4 | 12 |
| 26 | 2 | 2 | 3 | 1 | 8  |
| 27 | 1 | 3 | 3 | 2 | 9  |
| 28 | 2 | 3 | 2 | 3 | 10 |
| 29 | 1 | 1 | 2 | 2 | 6  |
| 30 | 3 | 2 | 3 | 4 | 12 |
| 31 | 5 | 5 | 5 | 5 | 20 |
| 32 | 3 | 5 | 5 | 5 | 18 |
| 33 | 5 | 2 | 2 | 2 | 11 |
| 34 | 2 | 2 | 2 | 2 | 8  |
| 35 | 2 | 4 | 2 | 4 | 12 |
| 36 | 2 | 2 | 3 | 1 | 8  |
| 37 | 1 | 3 | 3 | 2 | 9  |
| 38 | 2 | 3 | 2 | 3 | 10 |
| 39 | 1 | 1 | 2 | 2 | 6  |
| 40 | 3 | 2 | 3 | 4 | 12 |
| 41 | 5 | 5 | 5 | 5 | 20 |
| 42 | 3 | 5 | 5 | 5 | 18 |
| 43 | 5 | 2 | 2 | 2 | 11 |

|    |   |   |   |   |    |
|----|---|---|---|---|----|
| 44 | 2 | 2 | 2 | 2 | 8  |
| 45 | 2 | 4 | 2 | 4 | 12 |
| 46 | 2 | 2 | 3 | 1 | 8  |
| 47 | 1 | 3 | 3 | 2 | 9  |
| 48 | 2 | 3 | 2 | 3 | 10 |
| 49 | 1 | 1 | 2 | 2 | 6  |
| 50 | 3 | 2 | 3 | 4 | 12 |
| 51 | 5 | 5 | 5 | 5 | 20 |
| 52 | 3 | 5 | 5 | 5 | 18 |
| 53 | 5 | 2 | 2 | 2 | 11 |
| 54 | 2 | 2 | 2 | 2 | 8  |
| 55 | 2 | 4 | 2 | 4 | 12 |
| 56 | 2 | 2 | 3 | 1 | 8  |
| 57 | 1 | 3 | 3 | 2 | 9  |
| 58 | 2 | 3 | 2 | 3 | 10 |
| 59 | 1 | 1 | 2 | 2 | 6  |
| 60 | 3 | 2 | 3 | 4 | 12 |
| 61 | 5 | 5 | 5 | 5 | 20 |
| 62 | 3 | 5 | 5 | 5 | 18 |
| 63 | 5 | 2 | 2 | 2 | 11 |
| 64 | 2 | 2 | 2 | 2 | 8  |
| 65 | 2 | 4 | 2 | 4 | 12 |
| 66 | 2 | 2 | 3 | 1 | 8  |
| 67 | 1 | 3 | 3 | 2 | 9  |
| 68 | 2 | 3 | 2 | 3 | 10 |
| 69 | 1 | 1 | 2 | 2 | 6  |
| 70 | 3 | 2 | 3 | 4 | 12 |
| 71 | 5 | 5 | 5 | 5 | 20 |
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| 74 | 2 | 2 | 2 | 2 | 8  |
| 75 | 2 | 4 | 2 | 4 | 12 |
| 76 | 2 | 2 | 3 | 1 | 8  |
| 77 | 1 | 3 | 3 | 2 | 9  |
| 78 | 2 | 3 | 2 | 3 | 10 |
| 79 | 1 | 1 | 2 | 2 | 6  |
| 80 | 3 | 2 | 3 | 4 | 12 |
| 81 | 5 | 5 | 5 | 5 | 20 |
| 82 | 3 | 5 | 5 | 5 | 18 |

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|-----|---|---|---|---|----|
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| 84  | 2 | 2 | 2 | 2 | 8  |
| 85  | 2 | 4 | 2 | 4 | 12 |
| 86  | 2 | 2 | 3 | 1 | 8  |
| 87  | 1 | 3 | 3 | 2 | 9  |
| 88  | 2 | 3 | 2 | 3 | 10 |
| 89  | 1 | 1 | 2 | 2 | 6  |
| 90  | 3 | 2 | 3 | 4 | 12 |
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| 95  | 2 | 4 | 2 | 4 | 12 |
| 96  | 2 | 2 | 3 | 1 | 8  |
| 97  | 1 | 3 | 3 | 2 | 9  |
| 98  | 2 | 3 | 2 | 3 | 10 |
| 99  | 1 | 1 | 2 | 2 | 6  |
| 100 | 3 | 2 | 3 | 4 | 12 |
| 101 | 5 | 5 | 5 | 5 | 20 |
| 102 | 3 | 5 | 5 | 5 | 18 |
| 103 | 5 | 2 | 2 | 2 | 11 |
| 104 | 2 | 2 | 2 | 2 | 8  |
| 105 | 2 | 4 | 2 | 4 | 12 |
| 106 | 2 | 2 | 3 | 1 | 8  |
| 107 | 1 | 3 | 3 | 2 | 9  |
| 108 | 2 | 3 | 2 | 3 | 10 |
| 109 | 1 | 1 | 2 | 2 | 6  |
| 110 | 3 | 2 | 3 | 4 | 12 |
| 111 | 5 | 5 | 5 | 5 | 20 |
| 112 | 3 | 5 | 5 | 5 | 18 |
| 113 | 5 | 2 | 2 | 2 | 11 |
| 114 | 2 | 2 | 2 | 2 | 8  |
| 115 | 2 | 4 | 2 | 4 | 12 |
| 116 | 2 | 2 | 3 | 1 | 8  |
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| 118 | 2 | 3 | 2 | 3 | 10 |
| 119 | 1 | 1 | 2 | 2 | 6  |
| 120 | 3 | 2 | 3 | 4 | 12 |
| 121 | 5 | 5 | 5 | 5 | 20 |

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|-----|---|---|---|---|----|
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| 123 | 5 | 2 | 2 | 2 | 11 |
| 124 | 2 | 2 | 2 | 2 | 8  |
| 125 | 2 | 4 | 2 | 4 | 12 |
| 126 | 2 | 2 | 3 | 1 | 8  |
| 127 | 1 | 3 | 3 | 2 | 9  |
| 128 | 2 | 3 | 2 | 3 | 10 |
| 129 | 1 | 1 | 2 | 2 | 6  |
| 130 | 3 | 2 | 3 | 4 | 12 |
| 131 | 5 | 5 | 5 | 5 | 20 |
| 132 | 3 | 5 | 5 | 5 | 18 |
| 133 | 5 | 2 | 2 | 2 | 11 |
| 134 | 2 | 2 | 2 | 2 | 8  |
| 135 | 2 | 4 | 2 | 4 | 12 |
| 136 | 2 | 2 | 3 | 1 | 8  |
| 137 | 1 | 3 | 3 | 2 | 9  |
| 138 | 2 | 3 | 2 | 3 | 10 |
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| 140 | 3 | 2 | 3 | 4 | 12 |
| 141 | 5 | 5 | 5 | 5 | 20 |
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| 143 | 5 | 2 | 2 | 2 | 11 |
| 144 | 2 | 2 | 2 | 2 | 8  |
| 145 | 2 | 4 | 2 | 4 | 12 |
| 146 | 2 | 2 | 3 | 1 | 8  |
| 147 | 1 | 3 | 3 | 2 | 9  |
| 148 | 2 | 3 | 2 | 3 | 10 |
| 149 | 1 | 1 | 2 | 2 | 6  |
| 150 | 3 | 2 | 3 | 4 | 12 |
| 151 | 5 | 5 | 5 | 5 | 20 |
| 152 | 3 | 5 | 5 | 5 | 18 |
| 153 | 5 | 2 | 2 | 2 | 11 |
| 154 | 2 | 2 | 2 | 2 | 8  |
| 155 | 2 | 4 | 2 | 4 | 12 |
| 156 | 2 | 2 | 3 | 1 | 8  |
| 157 | 1 | 3 | 3 | 2 | 9  |
| 158 | 2 | 3 | 2 | 3 | 10 |
| 159 | 1 | 1 | 2 | 2 | 6  |
| 160 | 3 | 2 | 3 | 4 | 12 |

|     |   |   |   |   |    |
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| 164 | 2 | 2 | 2 | 2 | 8  |
| 165 | 2 | 4 | 2 | 4 | 12 |
| 166 | 2 | 2 | 3 | 1 | 8  |
| 167 | 1 | 3 | 3 | 2 | 9  |
| 168 | 2 | 3 | 2 | 3 | 10 |
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| 171 | 5 | 5 | 5 | 5 | 20 |
| 172 | 3 | 5 | 5 | 5 | 18 |
| 173 | 5 | 2 | 2 | 2 | 11 |
| 174 | 2 | 2 | 2 | 2 | 8  |
| 175 | 2 | 4 | 2 | 4 | 12 |
| 176 | 2 | 2 | 3 | 1 | 8  |
| 177 | 1 | 3 | 3 | 2 | 9  |
| 178 | 2 | 3 | 2 | 3 | 10 |
| 179 | 1 | 1 | 2 | 2 | 6  |
| 180 | 3 | 2 | 3 | 4 | 12 |
| 181 | 5 | 5 | 5 | 5 | 20 |
| 182 | 3 | 5 | 5 | 5 | 18 |
| 183 | 5 | 2 | 2 | 2 | 11 |
| 184 | 2 | 2 | 2 | 2 | 8  |
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| 186 | 2 | 2 | 3 | 1 | 8  |
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| 192 | 3 | 5 | 5 | 5 | 18 |
| 193 | 5 | 2 | 2 | 2 | 11 |
| 194 | 2 | 2 | 2 | 2 | 8  |
| 195 | 2 | 4 | 2 | 4 | 12 |
| 196 | 2 | 2 | 3 | 1 | 8  |
| 197 | 1 | 3 | 3 | 2 | 9  |
| 198 | 2 | 3 | 2 | 3 | 10 |
| 199 | 1 | 1 | 2 | 2 | 6  |

|     |   |   |   |   |    |
|-----|---|---|---|---|----|
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| 201 | 5 | 5 | 5 | 5 | 20 |
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| 203 | 5 | 2 | 2 | 2 | 11 |
| 204 | 2 | 2 | 2 | 2 | 8  |
| 205 | 2 | 4 | 2 | 4 | 12 |
| 206 | 2 | 2 | 3 | 1 | 8  |
| 207 | 1 | 3 | 3 | 2 | 9  |
| 208 | 2 | 3 | 2 | 3 | 10 |
| 209 | 1 | 1 | 2 | 2 | 6  |
| 210 | 3 | 2 | 3 | 4 | 12 |
| 211 | 5 | 5 | 5 | 5 | 20 |
| 212 | 3 | 5 | 5 | 5 | 18 |
| 213 | 5 | 2 | 2 | 2 | 11 |
| 214 | 2 | 2 | 2 | 2 | 8  |
| 215 | 2 | 4 | 2 | 4 | 12 |
| 216 | 2 | 2 | 3 | 1 | 8  |
| 217 | 1 | 3 | 3 | 2 | 9  |
| 218 | 2 | 3 | 2 | 3 | 10 |
| 219 | 1 | 1 | 2 | 2 | 6  |
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| 221 | 5 | 5 | 5 | 5 | 20 |
| 222 | 3 | 5 | 5 | 5 | 18 |
| 223 | 5 | 2 | 2 | 2 | 11 |
| 224 | 2 | 2 | 2 | 2 | 8  |
| 225 | 2 | 4 | 2 | 4 | 12 |
| 226 | 2 | 2 | 3 | 1 | 8  |
| 227 | 1 | 3 | 3 | 2 | 9  |
| 228 | 2 | 3 | 2 | 3 | 10 |
| 229 | 1 | 1 | 2 | 2 | 6  |
| 230 | 3 | 2 | 3 | 4 | 12 |
| 231 | 5 | 5 | 5 | 5 | 20 |
| 232 | 3 | 5 | 5 | 5 | 18 |
| 233 | 5 | 2 | 2 | 2 | 11 |
| 234 | 2 | 2 | 2 | 2 | 8  |
| 235 | 2 | 4 | 2 | 4 | 12 |
| 236 | 2 | 2 | 3 | 1 | 8  |
| 237 | 1 | 3 | 3 | 2 | 9  |
| 238 | 2 | 3 | 2 | 3 | 10 |



|     |   |   |   |   |    |
|-----|---|---|---|---|----|
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| 240 | 3 | 2 | 3 | 4 | 12 |
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| 242 | 3 | 5 | 5 | 5 | 18 |
| 243 | 5 | 2 | 2 | 2 | 11 |
| 244 | 2 | 2 | 2 | 2 | 8  |
| 245 | 2 | 4 | 2 | 4 | 12 |
| 246 | 2 | 2 | 3 | 1 | 8  |
| 247 | 1 | 3 | 3 | 2 | 9  |
| 248 | 2 | 3 | 2 | 3 | 10 |
| 249 | 1 | 1 | 2 | 2 | 6  |
| 250 | 3 | 2 | 3 | 4 | 12 |
| 251 | 5 | 5 | 5 | 5 | 20 |
| 252 | 3 | 5 | 5 | 5 | 18 |
| 253 | 5 | 2 | 2 | 2 | 11 |
| 254 | 2 | 2 | 2 | 2 | 8  |
| 255 | 2 | 4 | 2 | 4 | 12 |
| 256 | 2 | 2 | 3 | 1 | 8  |
| 257 | 1 | 3 | 3 | 2 | 9  |
| 258 | 2 | 3 | 2 | 3 | 10 |
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| 260 | 3 | 2 | 3 | 4 | 12 |
| 261 | 5 | 5 | 5 | 5 | 20 |
| 262 | 3 | 5 | 5 | 5 | 18 |
| 263 | 5 | 2 | 2 | 2 | 11 |
| 264 | 2 | 2 | 2 | 2 | 8  |
| 265 | 2 | 4 | 2 | 4 | 12 |
| 266 | 2 | 2 | 3 | 1 | 8  |
| 267 | 1 | 3 | 3 | 2 | 9  |
| 268 | 2 | 3 | 2 | 3 | 10 |
| 269 | 1 | 1 | 2 | 2 | 6  |
| 270 | 3 | 2 | 3 | 4 | 12 |
| 271 | 5 | 5 | 5 | 5 | 20 |
| 272 | 3 | 5 | 5 | 5 | 18 |
| 273 | 5 | 2 | 2 | 2 | 11 |
| 274 | 2 | 2 | 2 | 2 | 8  |
| 275 | 2 | 4 | 2 | 4 | 12 |
| 276 | 2 | 2 | 3 | 1 | 8  |
| 277 | 1 | 3 | 3 | 2 | 9  |

|     |   |   |   |   |    |
|-----|---|---|---|---|----|
| 278 | 2 | 3 | 2 | 3 | 10 |
| 279 | 1 | 1 | 2 | 2 | 6  |
| 280 | 3 | 2 | 3 | 4 | 12 |
| 281 | 5 | 5 | 5 | 5 | 20 |
| 282 | 3 | 5 | 5 | 5 | 18 |
| 283 | 5 | 2 | 2 | 2 | 11 |
| 284 | 2 | 2 | 2 | 2 | 8  |
| 285 | 2 | 4 | 2 | 4 | 12 |
| 286 | 2 | 2 | 3 | 1 | 8  |
| 287 | 1 | 3 | 3 | 2 | 9  |
| 288 | 2 | 3 | 2 | 3 | 10 |
| 289 | 1 | 1 | 2 | 2 | 6  |
| 290 | 3 | 2 | 3 | 4 | 12 |
| 291 | 5 | 5 | 5 | 5 | 20 |
| 292 | 3 | 5 | 5 | 5 | 18 |
| 293 | 5 | 2 | 2 | 2 | 11 |
| 294 | 2 | 2 | 2 | 2 | 8  |
| 295 | 2 | 4 | 2 | 4 | 12 |
| 296 | 2 | 2 | 3 | 1 | 8  |
| 297 | 1 | 3 | 3 | 2 | 9  |
| 298 | 2 | 3 | 2 | 3 | 10 |
| 299 | 1 | 1 | 2 | 2 | 6  |
| 300 | 3 | 2 | 3 | 4 | 12 |
| 301 | 5 | 5 | 5 | 5 | 20 |
| 302 | 3 | 5 | 5 | 5 | 18 |
| 303 | 5 | 2 | 2 | 2 | 11 |
| 304 | 2 | 2 | 2 | 2 | 8  |
| 305 | 2 | 4 | 2 | 4 | 12 |
| 306 | 2 | 2 | 3 | 1 | 8  |
| 307 | 1 | 3 | 3 | 2 | 9  |
| 308 | 2 | 3 | 2 | 3 | 10 |
| 309 | 1 | 1 | 2 | 2 | 6  |
| 310 | 3 | 2 | 3 | 4 | 12 |
| 311 | 5 | 5 | 5 | 5 | 20 |
| 312 | 3 | 5 | 5 | 5 | 18 |
| 313 | 5 | 2 | 2 | 2 | 11 |
| 314 | 2 | 2 | 2 | 2 | 8  |
| 315 | 2 | 4 | 2 | 4 | 12 |
| 316 | 2 | 2 | 3 | 1 | 8  |

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|-----|---|---|---|---|----|
| 317 | 1 | 3 | 3 | 2 | 9  |
| 318 | 2 | 3 | 2 | 3 | 10 |
| 319 | 1 | 1 | 2 | 2 | 6  |
| 320 | 3 | 2 | 3 | 4 | 12 |
| 321 | 5 | 5 | 5 | 5 | 20 |
| 322 | 3 | 5 | 5 | 5 | 18 |
| 323 | 5 | 2 | 2 | 2 | 11 |
| 324 | 2 | 2 | 2 | 2 | 8  |
| 325 | 2 | 4 | 2 | 4 | 12 |
| 326 | 2 | 2 | 3 | 1 | 8  |
| 327 | 1 | 3 | 3 | 2 | 9  |
| 328 | 2 | 3 | 2 | 3 | 10 |
| 329 | 1 | 1 | 2 | 2 | 6  |
| 330 | 3 | 2 | 3 | 4 | 12 |
| 331 | 5 | 5 | 5 | 5 | 20 |
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| 333 | 5 | 2 | 2 | 2 | 11 |
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| 336 | 2 | 2 | 3 | 1 | 8  |
| 337 | 1 | 3 | 3 | 2 | 9  |
| 338 | 2 | 3 | 2 | 3 | 10 |
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| 341 | 5 | 5 | 5 | 5 | 20 |
| 342 | 5 | 5 | 5 | 5 | 18 |
| 343 | 5 | 2 | 2 | 2 | 11 |
| 344 | 2 | 2 | 2 | 2 | 8  |
| 345 | 2 | 4 | 2 | 4 | 12 |
| 346 | 2 | 2 | 3 | 1 | 8  |
| 347 | 1 | 3 | 3 | 2 | 9  |
| 348 | 2 | 3 | 2 | 3 | 10 |
| 349 | 1 | 1 | 2 | 2 | 6  |
| 350 | 3 | 2 | 3 | 4 | 12 |
| 351 | 5 | 5 | 5 | 5 | 20 |
| 352 | 3 | 5 | 5 | 5 | 18 |
| 353 | 5 | 2 | 2 | 2 | 11 |
| 354 | 2 | 2 | 2 | 2 | 8  |
| 355 | 2 | 4 | 2 | 4 | 12 |

|     |   |   |   |   |    |
|-----|---|---|---|---|----|
| 356 | 2 | 2 | 3 | 1 | 8  |
| 357 | 1 | 3 | 3 | 2 | 9  |
| 358 | 2 | 3 | 2 | 3 | 10 |
| 359 | 1 | 1 | 2 | 2 | 6  |
| 360 | 3 | 2 | 3 | 4 | 12 |
| 361 | 5 | 5 | 5 | 5 | 20 |
| 362 | 3 | 5 | 5 | 5 | 18 |
| 363 | 5 | 2 | 2 | 2 | 11 |
| 364 | 2 | 2 | 2 | 2 | 8  |
| 365 | 2 | 4 | 2 | 4 | 12 |
| 366 | 2 | 2 | 3 | 1 | 8  |
| 367 | 1 | 3 | 3 | 2 | 9  |
| 368 | 2 | 3 | 2 | 3 | 10 |
| 369 | 1 | 1 | 2 | 2 | 6  |
| 370 | 3 | 2 | 3 | 4 | 12 |
| 371 | 5 | 5 | 5 | 5 | 20 |
| 372 | 3 | 5 | 5 | 5 | 18 |
| 373 | 5 | 2 | 2 | 2 | 11 |
| 374 | 2 | 2 | 2 | 2 | 8  |
| 375 | 2 | 4 | 2 | 4 | 12 |
| 376 | 2 | 2 | 3 | 1 | 8  |
| 377 | 1 | 3 | 3 | 2 | 9  |
| 378 | 2 | 3 | 2 | 3 | 10 |
| 379 | 1 | 1 | 2 | 2 | 6  |
| 380 | 3 | 2 | 3 | 4 | 12 |
| 381 | 5 | 5 | 5 | 5 | 20 |
| 382 | 3 | 5 | 5 | 5 | 18 |
| 383 | 5 | 2 | 2 | 2 | 11 |
| 384 | 2 | 2 | 2 | 2 | 8  |
| 385 | 2 | 4 | 2 | 4 | 12 |
| 386 | 2 | 2 | 3 | 1 | 8  |
| 387 | 1 | 3 | 3 | 2 | 9  |
| 388 | 2 | 3 | 2 | 3 | 10 |
| 389 | 1 | 1 | 2 | 2 | 6  |
| 390 | 3 | 2 | 3 | 4 | 12 |
| 391 | 5 | 5 | 5 | 5 | 20 |
| 392 | 3 | 5 | 5 | 5 | 18 |
| 393 | 5 | 2 | 2 | 2 | 11 |
| 394 | 2 | 2 | 2 | 2 | 8  |

|     |   |   |   |   |    |
|-----|---|---|---|---|----|
| 395 | 2 | 4 | 2 | 4 | 12 |
| 396 | 2 | 2 | 3 | 1 | 8  |
| 397 | 1 | 3 | 3 | 2 | 9  |
| 398 | 2 | 3 | 2 | 3 | 10 |
| 399 | 1 | 1 | 2 | 2 | 6  |
| 400 | 3 | 2 | 3 | 4 | 12 |

#### 4. Tabulasi Variabel Kinerja Keuangan UMKM

| No Responden | Pertanyaan |   |   |   |   |   |   |   |   | Total Nilai |
|--------------|------------|---|---|---|---|---|---|---|---|-------------|
|              | 1          | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |             |
| 1            | 2          | 3 | 5 | 3 | 2 | 5 | 2 | 2 | 1 | 25          |
| 2            | 2          | 1 | 2 | 2 | 3 | 1 | 1 | 5 | 5 | 22          |
| 3            | 3          | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 5 | 30          |
| 4            | 2          | 2 | 3 | 5 | 3 | 3 | 3 | 2 | 2 | 25          |
| 5            | 5          | 3 | 5 | 2 | 3 | 3 | 3 | 3 | 3 | 30          |
| 6            | 2          | 2 | 2 | 2 | 3 | 4 | 5 | 4 | 4 | 28          |
| 7            | 5          | 5 | 5 | 5 | 2 | 5 | 5 | 3 | 3 | 38          |
| 8            | 3          | 4 | 4 | 3 | 3 | 4 | 5 | 4 | 5 | 35          |
| 9            | 5          | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 42          |
| 10           | 2          | 2 | 2 | 2 | 2 | 2 | 4 | 5 | 3 | 24          |
| 11           | 2          | 3 | 5 | 3 | 2 | 5 | 2 | 2 | 1 | 25          |
| 12           | 2          | 1 | 2 | 2 | 3 | 1 | 1 | 5 | 5 | 22          |
| 13           | 3          | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 5 | 30          |
| 14           | 2          | 2 | 3 | 5 | 3 | 3 | 3 | 2 | 2 | 25          |
| 15           | 5          | 3 | 5 | 2 | 3 | 3 | 3 | 3 | 3 | 30          |
| 16           | 2          | 2 | 2 | 2 | 3 | 4 | 5 | 4 | 4 | 28          |
| 17           | 5          | 5 | 5 | 5 | 2 | 5 | 5 | 3 | 3 | 38          |
| 18           | 3          | 4 | 4 | 3 | 3 | 4 | 5 | 4 | 5 | 35          |
| 19           | 5          | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 42          |
| 20           | 2          | 2 | 2 | 2 | 2 | 2 | 4 | 5 | 3 | 24          |
| 21           | 2          | 3 | 5 | 3 | 2 | 5 | 2 | 2 | 1 | 25          |
| 22           | 2          | 1 | 2 | 2 | 3 | 1 | 1 | 5 | 5 | 22          |
| 23           | 3          | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 5 | 30          |
| 24           | 2          | 2 | 3 | 5 | 3 | 3 | 3 | 2 | 2 | 25          |
| 25           | 5          | 3 | 5 | 2 | 3 | 3 | 3 | 3 | 3 | 30          |
| 26           | 2          | 2 | 2 | 2 | 3 | 4 | 5 | 4 | 4 | 28          |

|    |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|----|
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| 28 | 3 | 4 | 4 | 3 | 3 | 4 | 5 | 4 | 5 | 35 |
| 29 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 42 |
| 30 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 5 | 3 | 24 |
| 31 | 2 | 3 | 5 | 3 | 2 | 5 | 2 | 2 | 1 | 25 |
| 32 | 2 | 1 | 2 | 2 | 3 | 1 | 1 | 5 | 5 | 22 |
| 33 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 5 | 30 |
| 34 | 2 | 2 | 3 | 5 | 3 | 3 | 3 | 2 | 2 | 25 |
| 35 | 5 | 3 | 5 | 2 | 3 | 3 | 3 | 3 | 3 | 30 |
| 36 | 2 | 2 | 2 | 2 | 3 | 4 | 5 | 4 | 4 | 28 |
| 37 | 5 | 5 | 5 | 5 | 2 | 5 | 5 | 3 | 3 | 38 |
| 38 | 3 | 4 | 4 | 3 | 3 | 4 | 5 | 4 | 5 | 35 |
| 39 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 42 |
| 40 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 5 | 3 | 24 |
| 41 | 2 | 3 | 5 | 3 | 2 | 5 | 2 | 2 | 1 | 25 |
| 42 | 2 | 1 | 2 | 2 | 3 | 1 | 1 | 5 | 5 | 22 |
| 43 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 5 | 30 |
| 44 | 2 | 2 | 3 | 5 | 3 | 3 | 3 | 2 | 2 | 25 |
| 45 | 5 | 3 | 5 | 2 | 3 | 3 | 3 | 3 | 3 | 30 |
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| 47 | 5 | 5 | 5 | 5 | 2 | 5 | 5 | 3 | 3 | 38 |
| 48 | 3 | 4 | 4 | 3 | 3 | 4 | 5 | 4 | 5 | 35 |
| 49 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 42 |
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| 57 | 5 | 5 | 5 | 5 | 2 | 5 | 5 | 3 | 3 | 38 |
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| 61 | 2 | 3 | 5 | 3 | 2 | 5 | 2 | 2 | 1 | 25 |
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| 65  | 5 | 3 | 5 | 2 | 3 | 3 | 3 | 3 | 3 | 30 |
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| 67  | 5 | 5 | 5 | 5 | 2 | 5 | 5 | 3 | 3 | 38 |
| 68  | 3 | 4 | 4 | 3 | 3 | 4 | 5 | 4 | 5 | 35 |
| 69  | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 42 |
| 70  | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 5 | 3 | 24 |
| 71  | 2 | 3 | 5 | 3 | 2 | 5 | 2 | 2 | 1 | 25 |
| 72  | 2 | 1 | 2 | 2 | 3 | 1 | 1 | 5 | 5 | 22 |
| 73  | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 5 | 30 |
| 74  | 2 | 2 | 3 | 5 | 3 | 3 | 3 | 2 | 2 | 25 |
| 75  | 5 | 3 | 5 | 2 | 3 | 3 | 3 | 3 | 3 | 30 |
| 76  | 2 | 2 | 2 | 2 | 3 | 4 | 5 | 4 | 4 | 28 |
| 77  | 5 | 5 | 5 | 5 | 2 | 5 | 5 | 3 | 3 | 38 |
| 78  | 3 | 4 | 4 | 3 | 3 | 4 | 5 | 4 | 5 | 35 |
| 79  | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 42 |
| 80  | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 5 | 3 | 24 |
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| 83  | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 5 | 30 |
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| 88  | 3 | 4 | 4 | 3 | 3 | 4 | 5 | 4 | 5 | 35 |
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| 93  | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 5 | 30 |
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| 97  | 5 | 5 | 5 | 5 | 2 | 5 | 5 | 3 | 3 | 38 |
| 98  | 3 | 4 | 4 | 3 | 3 | 4 | 5 | 4 | 5 | 35 |
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| 104 | 2 | 2 | 3 | 5 | 3 | 3 | 3 | 2 | 2 | 25 |
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| 252 | 2 | 1 | 2 | 2 | 3 | 1 | 1 | 5 | 5 | 22 |
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| 369 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 42 |
| 370 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 5 | 3 | 24 |
| 371 | 2 | 3 | 5 | 3 | 2 | 5 | 2 | 2 | 1 | 25 |
| 372 | 2 | 1 | 2 | 2 | 3 | 1 | 1 | 5 | 5 | 22 |
| 373 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 5 | 30 |
| 374 | 2 | 2 | 3 | 5 | 3 | 3 | 3 | 2 | 2 | 25 |
| 375 | 5 | 3 | 5 | 2 | 3 | 3 | 3 | 3 | 3 | 30 |
| 376 | 2 | 2 | 2 | 2 | 3 | 4 | 5 | 4 | 4 | 28 |
| 377 | 5 | 5 | 5 | 5 | 2 | 5 | 5 | 3 | 3 | 38 |
| 378 | 3 | 4 | 4 | 3 | 3 | 4 | 5 | 4 | 5 | 35 |
| 379 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 42 |
| 380 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 5 | 3 | 24 |
| 381 | 2 | 3 | 5 | 3 | 2 | 5 | 2 | 2 | 1 | 25 |
| 382 | 2 | 1 | 2 | 2 | 3 | 1 | 1 | 5 | 5 | 22 |
| 383 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 5 | 30 |
| 384 | 2 | 2 | 3 | 5 | 3 | 3 | 3 | 2 | 2 | 25 |
| 385 | 5 | 3 | 5 | 2 | 3 | 3 | 3 | 3 | 3 | 30 |
| 386 | 2 | 2 | 2 | 2 | 3 | 4 | 5 | 4 | 4 | 28 |
| 387 | 5 | 5 | 5 | 5 | 2 | 5 | 5 | 3 | 3 | 38 |
| 388 | 3 | 4 | 4 | 3 | 3 | 4 | 5 | 4 | 5 | 35 |
| 389 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 42 |
| 390 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 5 | 3 | 24 |
| 391 | 2 | 3 | 5 | 3 | 2 | 5 | 2 | 2 | 1 | 25 |
| 392 | 2 | 1 | 2 | 2 | 3 | 1 | 1 | 5 | 5 | 22 |
| 393 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 5 | 30 |
| 394 | 2 | 2 | 3 | 5 | 3 | 3 | 3 | 2 | 2 | 25 |
| 395 | 5 | 3 | 5 | 2 | 3 | 3 | 3 | 3 | 3 | 30 |
| 396 | 2 | 2 | 2 | 2 | 3 | 4 | 5 | 4 | 4 | 28 |

|     |   |   |   |   |   |   |   |   |   |    |
|-----|---|---|---|---|---|---|---|---|---|----|
| 397 | 5 | 5 | 5 | 5 | 2 | 5 | 5 | 3 | 3 | 38 |
| 398 | 3 | 4 | 4 | 3 | 3 | 4 | 5 | 4 | 5 | 35 |
| 399 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 42 |
| 400 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 5 | 3 | 24 |





### Lampiran 3 Hasil Analisis Statistik Deskriptif

**Descriptive Statistics**

|                                 | N          | Range     | Minimum   | Maximum   | Sum       | Mean      | Std. Deviation | Variance  | Skewness  | Kurtosis  |            |           |            |
|---------------------------------|------------|-----------|-----------|-----------|-----------|-----------|----------------|-----------|-----------|-----------|------------|-----------|------------|
|                                 | Statistic  | Statistic | Statistic | Statistic | Statistic | Statistic | Std. Error     | Statistic | Statistic | Statistic | Std. Error | Statistic | Std. Error |
| human_cap<br>Valid N (listwise) | 400<br>400 | 9         | 6         | 15        | 4040      | 10,10     | ,113           | 2,259     | 5,103     | ,400      | ,122       | ,470      | ,243       |

**Descriptive Statistics**

|                                  | N          | Range     | Minimum   | Maximum   | Sum       | Mean      | Std. Deviation | Variance  | Skewness  | Kurtosis  |            |           |            |
|----------------------------------|------------|-----------|-----------|-----------|-----------|-----------|----------------|-----------|-----------|-----------|------------|-----------|------------|
|                                  | Statistic  | Statistic | Statistic | Statistic | Statistic | Statistic | Std. Error     | Statistic | Statistic | Statistic | Std. Error | Statistic | Std. Error |
| green_inov<br>Valid N (listwise) | 400<br>400 | 20        | 10        | 30        | 7280      | 18,20     | ,269           | 5,388     | 29,033    | ,739      | ,122       | ,069      | ,243       |

**Descriptive Statistics**

|            | N         | Range     | Minimum   | Maximum   | Sum       | Mean      | Std. Deviation | Variance  | Skewness  | Kurtosis  |            |           |            |
|------------|-----------|-----------|-----------|-----------|-----------|-----------|----------------|-----------|-----------|-----------|------------|-----------|------------|
|            | Statistic | Statistic | Statistic | Statistic | Statistic | Statistic | Std. Error     | Statistic | Statistic | Statistic | Std. Error | Statistic | Std. Error |
| accounting | 400       | 14        | 6         | 20        | 4560      | 12,40     | ,211           | 4,229     | 17,885    | ,894      | ,122       | -,311     | ,243       |

|                       |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|-----------------------|-----|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Valid N<br>(listwise) | 400 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|-----------------------|-----|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

### Descriptive Statistics

|                       | N   | Range | Minimum | Maximum | Sum | Mean      |            | Std. Deviation | Variance | Skewness  |            | Kurtosis  |            |
|-----------------------|-----|-------|---------|---------|-----|-----------|------------|----------------|----------|-----------|------------|-----------|------------|
|                       |     |       |         |         |     | Statistic | Std. Error |                |          | Statistic | Std. Error | Statistic | Std. Error |
|                       |     |       |         |         |     | kinerja   | 400        |                |          | 20        | 22         | 42        | 11960      |
| Valid N<br>(listwise) | 400 |       |         |         |     |           |            |                |          |           |            |           |            |

### Frequencies

|    | Statistics |                |     |
|----|------------|----------------|-----|
|    | Mean       | Std. Deviation | N   |
| Y  | 29,90      | 6,228          | 400 |
| X3 | 12,40      | 4,229          | 400 |
| X2 | 18,20      | 5,388          | 400 |
| X1 | 10,10      | 2,259          | 400 |

## Lampiran 4 Hasil Uji Kualitas Data

### Validitas dan Reliabilitas *Human Capital*

**Case Processing Summary**

|       |                       | N  | %     |
|-------|-----------------------|----|-------|
| Cases | Valid                 | 20 | 100,0 |
|       | Excluded <sup>a</sup> | 0  | ,0    |
|       | Total                 | 20 | 100,0 |

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

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,852             | 3          |

**Item-Total Statistics**

|        | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|--------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| item_1 | 5,85                       | 8,029                          | ,615                             | ,897                             |
| item_2 | 5,70                       | 7,168                          | ,771                             | ,744                             |
| item_3 | 5,45                       | 7,945                          | ,797                             | ,731                             |

**Correlations**

|             |                     | item_1 | item_2 | item_3 | skore_total |
|-------------|---------------------|--------|--------|--------|-------------|
| item_1      | Pearson Correlation | 1      | ,577** | ,599** | ,831**      |
|             | Sig. (2-tailed)     |        | ,008   | ,005   | ,000        |
|             | N                   | 20     | 20     | 20     | 20          |
| item_2      | Pearson Correlation | ,577** | 1      | ,819** | ,905**      |
|             | Sig. (2-tailed)     | ,008   |        | ,000   | ,000        |
|             | N                   | 20     | 20     | 20     | 20          |
| item_3      | Pearson Correlation | ,599** | ,819** | 1      | ,906**      |
|             | Sig. (2-tailed)     | ,005   | ,000   |        | ,000        |
|             | N                   | 20     | 20     | 20     | 20          |
| skore_total | Pearson Correlation | ,831** | ,905** | ,906** | 1           |

|                 |      |      |      |    |
|-----------------|------|------|------|----|
| Sig. (2-tailed) | ,000 | ,000 | ,000 |    |
| N               | 20   | 20   | 20   | 20 |

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

### Validitas dan Reliabilitas *Green Innovation Performance*

#### Case Processing Summary

|       |                       | N  | %     |
|-------|-----------------------|----|-------|
| Cases | Valid                 | 20 | 100,0 |
|       | Excluded <sup>a</sup> | 0  | ,0    |
|       | Total                 | 20 | 100,0 |

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

#### Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,941             | 6          |

#### Item-Total Statistics

|        | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|--------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| item_1 | 13,95                      | 46,261                         | ,866                             | ,925                             |
| item_2 | 14,35                      | 45,818                         | ,751                             | ,939                             |
| item_3 | 14,20                      | 44,168                         | ,858                             | ,925                             |
| item_4 | 13,95                      | 46,261                         | ,866                             | ,925                             |
| item_5 | 14,35                      | 45,818                         | ,751                             | ,939                             |
| item_6 | 14,20                      | 44,168                         | ,858                             | ,925                             |

#### Correlations

|        |                     | item_1 | item_2 | item_3 | item_4  | item_5 | item_6 | Total_score |
|--------|---------------------|--------|--------|--------|---------|--------|--------|-------------|
| item_1 | Pearson Correlation | 1      | ,599** | ,819** | 1,000** | ,599** | ,819** | ,906**      |
|        | Sig. (2-tailed)     |        | ,005   | ,000   | ,000    | ,005   | ,000   | ,000        |
|        | N                   | 20     | 20     | 20     | 20      | 20     | 20     | 20          |

|                 |                     |         |         |         |        |         |         |        |
|-----------------|---------------------|---------|---------|---------|--------|---------|---------|--------|
| item_2          | Pearson Correlation | ,599**  | 1       | ,577**  | ,599** | 1,000** | ,577**  | ,831** |
|                 | Sig. (2-tailed)     | ,005    |         | ,008    | ,005   | ,000    | ,008    | ,000   |
|                 | N                   | 20      | 20      | 20      | 20     | 20      | 20      | 20     |
| item_3          | Pearson Correlation | ,819**  | ,577**  | 1       | ,819** | ,577**  | 1,000** | ,905** |
|                 | Sig. (2-tailed)     | ,000    | ,008    |         | ,000   | ,008    | ,000    | ,000   |
|                 | N                   | 20      | 20      | 20      | 20     | 20      | 20      | 20     |
| item_4          | Pearson Correlation | 1,000** | ,599**  | ,819**  | 1      | ,599**  | ,819**  | ,906** |
|                 | Sig. (2-tailed)     | ,000    | ,005    | ,000    |        | ,005    | ,000    | ,000   |
|                 | N                   | 20      | 20      | 20      | 20     | 20      | 20      | 20     |
| item_5          | Pearson Correlation | ,599**  | 1,000** | ,577**  | ,599** | 1       | ,577**  | ,831** |
|                 | Sig. (2-tailed)     | ,005    | ,000    | ,008    | ,005   |         | ,008    | ,000   |
|                 | N                   | 20      | 20      | 20      | 20     | 20      | 20      | 20     |
| item_6          | Pearson Correlation | ,819**  | ,577**  | 1,000** | ,819** | ,577**  | 1       | ,905** |
|                 | Sig. (2-tailed)     | ,000    | ,008    | ,000    | ,000   | ,008    |         | ,000   |
|                 | N                   | 20      | 20      | 20      | 20     | 20      | 20      | 20     |
| Total_s<br>core | Pearson Correlation | ,906**  | ,831**  | ,905**  | ,906** | ,831**  | ,905**  | 1      |
|                 | Sig. (2-tailed)     | ,000    | ,000    | ,000    | ,000   | ,000    | ,000    |        |
|                 | N                   | 20      | 20      | 20      | 20     | 20      | 20      | 20     |

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

### Validitas dan Reliabilitas Accounting Capability

#### Case Processing Summary

|       |                       | N  | %     |
|-------|-----------------------|----|-------|
| Cases | Valid                 | 20 | 100,0 |
|       | Excluded <sup>a</sup> | 0  | ,0    |
|       | Total                 | 20 | 100,0 |

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

#### Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,914             | 4          |

#### Item-Total Statistics

|        | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|--------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| item_1 | 8,50                       | 16,158                         | ,905                             | ,852                             |
| item_2 | 8,25                       | 18,303                         | ,827                             | ,883                             |
| item_3 | 8,65                       | 19,082                         | ,607                             | ,957                             |
| item_4 | 8,50                       | 16,158                         | ,905                             | ,852                             |

#### Correlations

|             |                     | item_1  | item_2 | item_3 | item_4  | Total_score |
|-------------|---------------------|---------|--------|--------|---------|-------------|
| item_1      | Pearson Correlation | 1       | ,819** | ,577** | 1,000** | ,950**      |
|             | Sig. (2-tailed)     |         | ,000   | ,008   | ,000    | ,000        |
|             | N                   | 20      | 20     | 20     | 20      | 20          |
| item_2      | Pearson Correlation | ,819**  | 1      | ,599** | ,819**  | ,899**      |
|             | Sig. (2-tailed)     | ,000    |        | ,005   | ,000    | ,000        |
|             | N                   | 20      | 20     | 20     | 20      | 20          |
| item_3      | Pearson Correlation | ,577**  | ,599** | 1      | ,577**  | ,775**      |
|             | Sig. (2-tailed)     | ,008    | ,005   |        | ,008    | ,000        |
|             | N                   | 20      | 20     | 20     | 20      | 20          |
| item_4      | Pearson Correlation | 1,000** | ,819** | ,577** | 1       | ,950**      |
|             | Sig. (2-tailed)     | ,000    | ,000   | ,008   |         | ,000        |
|             | N                   | 20      | 20     | 20     | 20      | 20          |
| Total_score | Pearson Correlation | ,950**  | ,899** | ,775** | ,950**  | 1           |
|             | Sig. (2-tailed)     | ,000    | ,000   | ,000   | ,000    |             |
|             | N                   | 20      | 20     | 20     | 20      | 20          |

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



|        |                     |         |         |         |         |         |         |         |         |         |        |
|--------|---------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------|
| item_2 | Pearson Correlation | ,599**  | 1       | ,577**  | ,599**  | 1,000** | ,577**  | ,599**  | 1,000** | ,577**  | ,831** |
|        | Sig. (2-tailed)     | ,005    |         | ,008    | ,005    | ,000    | ,008    | ,005    | ,000    | ,008    | ,000   |
|        | N                   | 20      | 20      | 20      | 20      | 20      | 20      | 20      | 20      | 20      | 20     |
| item_3 | Pearson Correlation | ,819**  | ,577**  | 1       | ,819**  | ,577**  | 1,000** | ,819**  | ,577**  | 1,000** | ,905** |
|        | Sig. (2-tailed)     | ,000    | ,008    |         | ,000    | ,008    | ,000    | ,000    | ,008    | ,000    | ,000   |
|        | N                   | 20      | 20      | 20      | 20      | 20      | 20      | 20      | 20      | 20      | 20     |
| item_4 | Pearson Correlation | 1,000** | ,599**  | ,819**  | 1       | ,599**  | ,819**  | 1,000** | ,599**  | ,819**  | ,906** |
|        | Sig. (2-tailed)     | ,000    | ,005    | ,000    |         | ,005    | ,000    | ,000    | ,005    | ,000    | ,000   |
|        | N                   | 20      | 20      | 20      | 20      | 20      | 20      | 20      | 20      | 20      | 20     |
| item_5 | Pearson Correlation | ,599**  | 1,000** | ,577**  | ,599**  | 1       | ,577**  | ,599**  | 1,000** | ,577**  | ,831** |
|        | Sig. (2-tailed)     | ,005    | ,000    | ,008    | ,005    |         | ,008    | ,005    | ,000    | ,008    | ,000   |
|        | N                   | 20      | 20      | 20      | 20      | 20      | 20      | 20      | 20      | 20      | 20     |
| item_6 | Pearson Correlation | ,819**  | ,577**  | 1,000** | ,819**  | ,577**  | 1       | ,819**  | ,577**  | 1,000** | ,905** |
|        | Sig. (2-tailed)     | ,000    | ,008    | ,000    | ,000    | ,008    |         | ,000    | ,008    | ,000    | ,000   |
|        | N                   | 20      | 20      | 20      | 20      | 20      | 20      | 20      | 20      | 20      | 20     |
| item_7 | Pearson Correlation | 1,000** | ,599**  | ,819**  | 1,000** | ,599**  | ,819**  | 1       | ,599**  | ,819**  | ,906** |
|        | Sig. (2-tailed)     | ,000    | ,005    | ,000    | ,000    | ,005    | ,000    |         | ,005    | ,000    | ,000   |
|        | N                   | 20      | 20      | 20      | 20      | 20      | 20      | 20      | 20      | 20      | 20     |
| item_8 | Pearson Correlation | ,599**  | 1,000** | ,577**  | ,599**  | 1,000** | ,577**  | ,599**  | 1       | ,577**  | ,831** |
|        | Sig. (2-tailed)     | ,005    | ,000    | ,008    | ,005    | ,000    | ,008    | ,005    |         | ,008    | ,000   |
|        | N                   | 20      | 20      | 20      | 20      | 20      | 20      | 20      | 20      | 20      | 20     |
| item_9 | Pearson Correlation | ,819**  | ,577**  | 1,000** | ,819**  | ,577**  | 1,000** | ,819**  | ,577**  | 1       | ,905** |



|         |                 |        |        |        |        |        |        |        |        |        |      |
|---------|-----------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|------|
|         | Sig. (2-tailed) | ,000   | ,008   | ,000   | ,000   | ,008   | ,000   | ,000   | ,008   |        | ,000 |
|         | N               | 20     | 20     | 20     | 20     | 20     | 20     | 20     | 20     | 20     | 20   |
| total_s | Pearson         | ,906** | ,831** | ,905** | ,906** | ,831** | ,905** | ,906** | ,831** | ,905** | 1    |
| core    | Correlation     |        |        |        |        |        |        |        |        |        |      |
|         | Sig. (2-tailed) | ,000   | ,000   | ,000   | ,000   | ,000   | ,000   | ,000   | ,000   | ,000   |      |
|         | N               | 20     | 20     | 20     | 20     | 20     | 20     | 20     | 20     | 20     | 20   |

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



## Lampiran 5 Hasil Uji Asumsi Klasik

### Hasil Uji Normalitas

#### One-Sample Kolmogorov-Smirnov Test

|                                  |                | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N                                |                | 400                     |
| Normal Parameters <sup>a,b</sup> | Mean           | 18,20                   |
|                                  | Std. Deviation | 5,388                   |
| Most Extreme Differences         | Absolute       | .169                    |
|                                  | Positive       | .171                    |
|                                  | Negative       | -.118                   |
| Kolmogorov-Smirnov Z             |                | .469                    |
| Asymp. Sig. (2-tailed)           |                | .243                    |

a. Test distribution is Normal.

b. Calculated from data.

### Hasil Uji Multikolinieritas

#### Descriptive Statistics

|    | Mean  | Std. Deviation | N   |
|----|-------|----------------|-----|
| Y  | 29,90 | 6,228          | 400 |
| X3 | 11,40 | 4,229          | 400 |
| X2 | 18,20 | 5,388          | 400 |
| X1 | 10,10 | 2,259          | 400 |

#### Correlations

|                     |    | Y     | X3    | X2    | X1    |
|---------------------|----|-------|-------|-------|-------|
| Pearson Correlation | Y  | 1,000 | -,634 | ,706  | -,655 |
|                     | X3 | -,634 | 1,000 | -,228 | ,762  |
|                     | X2 | ,706  | -,228 | 1,000 | -,422 |
|                     | X1 | -,655 | ,762  | -,422 | 1,000 |
| Sig. (1-tailed)     | Y  | .     | ,000  | ,000  | ,000  |
|                     | X3 | ,000  | .     | ,000  | ,000  |
|                     | X2 | ,000  | ,000  | .     | ,000  |
|                     | X1 | ,000  | ,000  | ,000  | .     |
| N                   | Y  | 400   | 400   | 400   | 400   |
|                     | X3 | 400   | 400   | 400   | 400   |
|                     | X2 | 400   | 400   | 400   | 400   |
|                     | X1 | 400   | 400   | 400   | 400   |

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

| Model | Variables Entered       | Variables Removed | Method |
|-------|-------------------------|-------------------|--------|
| 1     | X1, X2, X3 <sup>b</sup> | .                 | Enter  |

a. Dependent Variable: Y

b. All requested variables entered.

**Model Summary<sup>b</sup>**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Change Statistics |          |     |     |               |
|-------|-------------------|----------|-------------------|----------------------------|-------------------|----------|-----|-----|---------------|
|       |                   |          |                   |                            | R Square Change   | F Change | df1 | df2 | Sig. F Change |
| 1     | ,858 <sup>a</sup> | ,736     | ,734              | 3,212                      | ,736              | 367,959  | 3   | 396 | ,000          |

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

b. Dependent Variable: Y

**ANOVA<sup>a</sup>**

| Model |            | Sum of Squares | df  | Mean Square | F       | Sig.              |
|-------|------------|----------------|-----|-------------|---------|-------------------|
| 1     | Regression | 11389,998      | 3   | 3796,666    | 367,959 | ,000 <sup>b</sup> |
|       | Residual   | 4086,002       | 396 | 10,318      |         |                   |
|       | Total      | 15476,000      | 399 |             |         |                   |

a. Dependent Variable: Y

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

**Coefficient Correlations<sup>a</sup>**

| Model |              | X1 | X2    | X3    |       |
|-------|--------------|----|-------|-------|-------|
| 1     | Correlations | X1 | 1,000 | ,393  | -,754 |
|       |              | X2 | ,393  | 1,000 | -,159 |
|       |              | X3 | -,754 | -,159 | 1,000 |
|       | Covariances  | X1 | ,014  | ,002  | -,005 |
|       |              | X2 | ,002  | ,001  | ,000  |
|       |              | X3 | -,005 | ,000  | ,004  |

a. Dependent Variable: Y

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

| Model | Dimension | Eigenvalue | Condition Index | Variance Proportions |     |     |     |
|-------|-----------|------------|-----------------|----------------------|-----|-----|-----|
|       |           |            |                 | (Constant)           | X3  | X2  | X1  |
| 1     | 1         | 3,817      | 1,000           | ,00                  | ,00 | ,00 | ,00 |
|       | 2         | ,141       | 5,204           | ,00                  | ,12 | ,24 | ,01 |
|       | 3         | ,034       | 10,630          | ,14                  | ,52 | ,32 | ,10 |
|       | 4         | ,009       | 21,147          | ,85                  | ,36 | ,43 | ,89 |

a. Dependent Variable: Y

Residuals Statistics<sup>a</sup>

|                      | Minimum | Maximum | Mean  | Std. Deviation | N   |
|----------------------|---------|---------|-------|----------------|-----|
| Predicted Value      | 23,23   | 42,09   | 29,90 | 5,343          | 400 |
| Residual             | -4,001  | 8,612   | ,000  | 3,200          | 400 |
| Std. Predicted Value | -1,248  | 2,282   | ,000  | 1,000          | 400 |
| Std. Residual        | -1,245  | 2,681   | ,000  | ,996           | 400 |

a. Dependent Variable: Y

Coefficients<sup>a</sup>

| Model |             | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. | Collinearity Statistics |       |
|-------|-------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
|       |             | B                           | Std. Error | Beta                      |        |      | Tolerance               | VIF   |
| 1     | (Constant)  | 27,346                      | 1,234      |                           | 22,163 | ,000 |                         |       |
|       | human_cap   | -,194                       | ,120       | -,070                     | 1,621  | ,106 | ,355                    | 2,820 |
|       | green_innov | ,663                        | ,033       | ,573                      | 19,882 | ,000 | ,801                    | 1,248 |
|       | accounting  | -,663                       | ,059       | -,450                     | 11,142 | ,000 | ,409                    | 2,445 |

a. Dependent Variable: kinerja

## Hasil Uji Heteroskedastisitas

## Descriptive Statistics

|         | Mean   | Std. Deviation | N   |
|---------|--------|----------------|-----|
| Abs_RES | 1,8561 | 2,60516        | 400 |
| X3      | 11,40  | 4,229          | 400 |
| X2      | 18,20  | 5,388          | 400 |
| X1      | 10,10  | 2,259          | 400 |

## Correlations

|                     |         | Abs_RES | X3    | X2    | X1    |
|---------------------|---------|---------|-------|-------|-------|
| Pearson Correlation | Abs_RES | 1,000   | -,292 | -,370 | ,059  |
|                     | X3      | -,292   | 1,000 | -,228 | ,762  |
|                     | X2      | -,370   | -,228 | 1,000 | -,422 |
|                     | X1      | ,059    | ,762  | -,422 | 1,000 |
| Sig. (1-tailed)     | Abs_RES | .       | ,000  | ,000  | ,120  |
|                     | X3      | ,000    | .     | ,000  | ,000  |
|                     | X2      | ,000    | ,000  | .     | ,000  |
|                     | X1      | ,120    | ,000  | ,000  | .     |
| N                   | Abs_RES | 400     | 400   | 400   | 400   |
|                     | X3      | 400     | 400   | 400   | 400   |
|                     | X2      | 400     | 400   | 400   | 400   |
|                     | X1      | 400     | 400   | 400   | 400   |

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

| Model | Variables Entered       | Variables Removed | Method |
|-------|-------------------------|-------------------|--------|
| 1     | X1, X2, X3 <sup>b</sup> | .                 | Enter  |

a. Dependent Variable: Abs\_RES

b. All requested variables entered.

Model Summary<sup>b</sup>

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Change Statistics |          |     |     |               |
|-------|-------------------|----------|-------------------|----------------------------|-------------------|----------|-----|-----|---------------|
|       |                   |          |                   |                            | R Square Change   | F Change | df1 | df2 | Sig. F Change |
| 1     | ,604 <sup>a</sup> | ,365     | ,361              | 2,08317                    | ,365              | 76,004   | 3   | 396 | ,000          |

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

b. Dependent Variable: Abs\_RES

ANOVA<sup>a</sup>

| Model |            | Sum of Squares | df  | Mean Square | F      | Sig.              |
|-------|------------|----------------|-----|-------------|--------|-------------------|
| 1     | Regression | 989,474        | 3   | 329,825     | 76,004 | ,000 <sup>p</sup> |
|       | Residual   | 1718,479       | 396 | 4,340       |        |                   |
|       | Total      | 2707,954       | 399 |             |        |                   |

a. Dependent Variable: Abs\_RES

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

Coefficients<sup>a</sup>

| Model        | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. | 95,0% Confidence Interval for B |             | Correlations |         |      | Collinearity Statistics |     |  |
|--------------|-----------------------------|------------|---------------------------|-------|------|---------------------------------|-------------|--------------|---------|------|-------------------------|-----|--|
|              | B                           | Std. Error |                           |       |      | Lower Bound                     | Upper Bound | Zero-order   | Partial | Part | Tolerance               | VIF |  |
| 1 (Constant) | 4,441                       | ,800       |                           | 5,550 | ,000 | 2,868                           | 6,014       |              |         |      |                         |     |  |

|        |               |          |       |                 |          |       |               |               |                   |                   |          |                       |
|--------|---------------|----------|-------|-----------------|----------|-------|---------------|---------------|-------------------|-------------------|----------|-----------------------|
| X<br>3 | -<br>,44<br>9 | ,0<br>39 | -.729 | -<br>11,<br>640 | ,0<br>00 | -.525 | -<br>,37<br>3 | -<br>,29<br>2 | -<br>,5<br>0<br>5 | -<br>,4<br>6<br>6 | ,4<br>09 | 2<br>,<br>4<br>4<br>5 |
| X<br>2 | -<br>,16<br>3 | ,0<br>22 | -.337 | -<br>7,5<br>34  | ,0<br>00 | -.205 | -<br>,12<br>0 | -<br>,37<br>0 | ,<br>3<br>5<br>4  | ,<br>3<br>0<br>2  | ,8<br>01 | 1<br>,<br>2<br>4<br>8 |
| X<br>1 | ,54<br>4      | ,0<br>78 | ,472  | 7,0<br>21       | ,0<br>00 | ,392  | ,69<br>7      | ,05<br>9      | ,<br>3<br>3<br>3  | ,<br>2<br>8<br>1  | ,3<br>55 | 2<br>,<br>8<br>2<br>0 |

a. Dependent Variable: Abs\_RES

**Coefficient Correlations<sup>a</sup>**

| Model |              | X1 | X2    | X3    |       |
|-------|--------------|----|-------|-------|-------|
| 1     | Correlations | X1 | 1,000 | ,393  | -.754 |
|       |              | X2 | ,393  | 1,000 | -.159 |
|       |              | X3 | -.754 | -.159 | 1,000 |
|       | Covariances  | X1 | ,006  | ,001  | -.002 |
|       |              | X2 | ,001  | ,000  | ,000  |
|       |              | X3 | -.002 | ,000  | ,001  |

a. Dependent Variable: Abs\_RES

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

| M | Di | Ei            | Con        | Variance |             |             |             |
|---|----|---------------|------------|----------|-------------|-------------|-------------|
|   |    |               |            | (C       | X           | X           | X           |
| o | o  | g             | ditio      | on       | 3           | 2           | 1           |
| d | m  | e             | n          | st       |             |             |             |
| e | e  | n             | d          | an       |             |             |             |
| s | s  | v             | n          | t)       |             |             |             |
| i | io | de            |            |          |             |             |             |
| o | n  | x             |            |          |             |             |             |
| 1 | 1  | 3,<br>81<br>7 | 1,00<br>0  | ,0<br>0  | ,<br>0<br>0 | ,<br>0<br>0 | ,<br>0<br>0 |
|   | 2  | ,1<br>41      | 5,20<br>4  | ,0<br>0  | ,<br>1<br>2 | ,<br>2<br>4 | ,<br>0<br>1 |
|   | 3  | ,0<br>34      | 10,6<br>30 | ,1<br>4  | ,<br>5<br>2 | ,<br>3<br>2 | ,<br>1<br>0 |

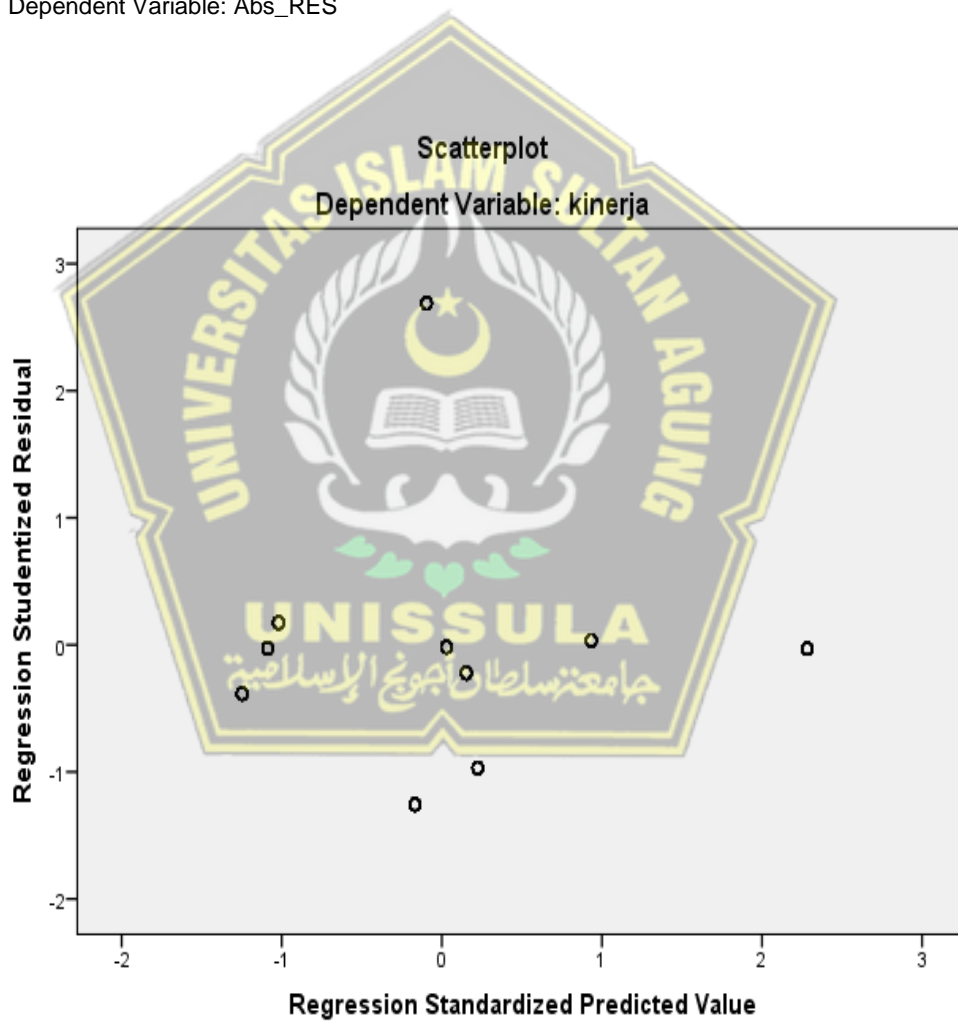
|   |    |      |    |   |   |   |
|---|----|------|----|---|---|---|
| 4 | ,0 | 21,1 | ,8 | ' | ' | ' |
|   | 09 | 47   | 5  | 3 | 4 | 8 |
|   |    |      |    | 6 | 3 | 9 |

a. Dependent Variable: Abs\_RES

Residuals Statistics<sup>a</sup>

|                      | Minimum  | Maximum | Mean   | Std. Deviation | N   |
|----------------------|----------|---------|--------|----------------|-----|
| Predicted Value      | -,0953   | 5,1005  | 1,8561 | 1,57477        | 400 |
| Residual             | -2,78156 | 5,21140 | ,00000 | 2,07532        | 400 |
| Std. Predicted Value | -1,239   | 2,060   | ,000   | 1,000          | 400 |
| Std. Residual        | -1,335   | 2,502   | ,000   | ,996           | 400 |

a. Dependent Variable: Abs\_RES



## Lampiran 6 Hasil Uji Analisis Regresi Berganda

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

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t       | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|---------|------|
|       |            | B                           | Std. Error | Beta                      |         |      |
| 1     | (Constant) | 27,346                      | 1,234      |                           | 22,163  | ,000 |
|       | Human      | ,194                        | ,120       | -,070                     | -1,621  | ,002 |
|       | green      | ,663                        | ,033       | ,573                      | 19,882  | ,000 |
|       | accounting | ,263                        | ,059       | -,450                     | -11,142 | ,000 |

a. Dependent Variable: kinerja

### Hasil Uji Kebaikan Model

#### 1. Hasil Uji F Model Regresi

**ANOVA<sup>a</sup>**

| Model |            | Sum of Squares | df  | Mean Square | F       | Sig.              |
|-------|------------|----------------|-----|-------------|---------|-------------------|
| 1     | Regression | 11389,998      | 3   | 3796,666    | 367,959 | ,000 <sup>b</sup> |
|       | Residual   | 4086,002       | 396 | 10,318      |         |                   |
|       | Total      | 15476,000      | 399 |             |         |                   |

a. Dependent Variable: Y

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

#### 2. Hasil Uji Koefisien determinasi

**Model Summary<sup>b</sup>**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | ,858 <sup>a</sup> | ,736     | ,734              | 3,212                      |

a. Predictors: (Constant), accounting, green, Human

b. Dependent Variable: kinerja