



LAMPIRAN - LAMPIRAN



IDENTITAS RESPONDEN DAN TABULASI DATA

No	Usia	Jen. Kelamin	Pendidikan Terakhir	Lama Usaha	Variabel Independen															Variabel Mediasi							Variabel Dependen														
					Penerapan SAK ETAP					E-Commerce									Absorptive Capacity						Kinerja Usaha							Keberlanjutan UMKM									
					1	2	3	4	5	1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	1	2	3	4	5	6	7	1	2	3	4						
1	45	Laki-laki	S1	12	5	4	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	4	5	5		
2	49	Perempuan	S1	17	3	2	2	2	2	3	2	3	3	3	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2			
3	52	Laki-laki	SD	20	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	4	4	4
4	49	Laki-laki	S1	15	4	3	4	4	4	4	4	4	4	4	4	3	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	3	4	4		
5	49	Laki-laki	SMA	16	3	3	5	4	3	3	3	3	3	3	3	3	2	3	2	3	3	2	2	3	3	3	3	2	3	3	3	3	3	3	2	2	2	2	2		
6	44	Laki-laki	S1	16	5	4	5	5	5	5	5	5	5	5	5	4	4	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	4	5	5
7	41	Perempuan	SMA	12	4	3	4	4	4	3	3	3	3	3	2	2	3	3	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3	3	4	4
8	38	Perempuan	SMA	10	4	4	5	4	4	4	4	4	5	5	4	5	5	5	5	5	5	5	5	5	5	5	4	5	5	5	5	5	5	5	5	5	3	4	4	4	
9	43	Perempuan	SMA	11	4	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3		
10	44	Perempuan	SMA	10	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	
11	40	Laki-laki	SMP	20	4	4	5	4	4	4	4	4	4	4	4	4	5	4	4	5	4	4	5	5	4	4	4	5	5	4	5	3	3	3	3	3	3	3			
12	43	Perempuan	SMA	11	3	3	3	3	3	4	4	4	4	4	4	4	4	4	4	4	4	4	3	4	4	3	4	5	4	4	4	4	4	4	4	4	4	4	4	4	
13	49	Perempuan	SMA	15	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	4	4	4	
14	45	Perempuan	SMA	10	3	2	2	2	3	2	1	1	1	1	1	1	1	1	1	2	2	1	1	2	1	2	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1
15	40	Perempuan	SMA	7	4	3	3	3	4	3	3	3	3	3	4	3	3	3	4	4	3	3	4	3	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3		
16	38	Perempuan	SMA	10	3	3	3	3	3	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	
17	44	Laki-laki	SMP	13	4	4	5	4	4	4	4	4	5	5	4	4	5	4	4	4	4	4	4	4	4	4	4	4	4	5	5	4	5	4	4	4	4	4	4		

18	41	Laki-laki	SMA	7	4	4	5	4	4	4	4	4	4	4	4	4	5	4	4	4	4	4	4	5	5	4	5	5	5	5	5	4	4	4	4			
19	42	Laki-laki	SMA	6	4	4	5	4	4	4	4	4	5	4	3	4	5	4	4	4	4	4	4	4	5	4	5	4	4	4	4	4	3	4	4			
20	38	Laki-laki	SMA	8	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	5	5	5	5	4	5	5	5	5	4	5	4	4			
21	54	Laki-laki	SMP	17	4	3	5	4	4	4	4	4	4	4	4	3	5	4	5	5	5	4	4	5	5	5	5	5	5	5	5	4	4	4	4			
22	47	Perempuan	SMA	14	5	4	5	4	4	3	4	5	4	5	4	4	5	4	4	4	4	4	3	3	4	4	3	3	5	4	4	4	4	4	4			
23	44	Laki-laki	SMA	10	4	4	4	4	4	3	4	2	3	4	4	3	3	3	4	4	4	4	4	4	5	5	5	5	5	5	5	4	4	4	4			
24	46	Laki-laki	SMA	11	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	5	4	4	3	5	4	4	5	5	5	5			
25	50	Perempuan	SD	19	5	5	5	5	5	4	4	4	5	5	5	5	5	5	5	5	4	5	4	5	4	4	4	5	5	5	5	5	5	4	4	4		
26	41	Laki-laki	SMA	15	4	4	4	4	4	4	4	4	4	4	4	4	4	3	4	4	4	3	4	3	4	5	3	4	4	4	4	4	4	4	4			
27	46	Perempuan	SMA	10	3	3	3	3	2	4	4	2	3	3	3	3	3	3	3	4	4	3	3	3	3	4	4	3	3	4	3	3	2	3	3			
28	40	Perempuan	SMA	11	4	4	4	4	4	4	4	4	4	5	4	4	4	4	4	4	4	4	4	4	5	5	5	5	5	5	5	3	3	4	4			
29	46	Laki-laki	SMA	10	4	3	4	4	4	4	4	4	4	3	3	4	4	4	4	4	4	4	4	4	5	4	4	5	5	4	3	3	2	3	3			
30	49	Perempuan	SMP	16	4	4	4	4	4	4	3	4	4	4	3	4	4	4	4	4	4	5	4	4	5	5	5	5	5	5	5	5	4	3	4	4		
31	39	Laki-laki	SMA	10	2	4	3	2	2	2	2	2	2	2	3	2	2	2	2	2	2	2	2	2	2	3	3	4	4	3	3	3	2	2	2	2		
32	50	Perempuan	SD	18	4	4	5	4	4	4	4	4	5	4	4	4	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	5	5	5	5	4	5	5
33	33	Laki-laki	SMP	8	5	4	5	3	5	4	3	2	4	4	2	3	4	2	4	4	4	3	3	3	2	4	4	3	4	3	3	4	4	3	5			
34	24	Laki-laki	SMA	5	4	4	4	4	4	3	3	3	2	3	2	4	4	3	4	3	4	3	3	3	2	2	3	2	2	2	2	3	2	3	2			
35	27	Laki-laki	SMA	5	5	5	5	5	4	5	4	4	5	4	4	5	5	4	5	5	5	4	4	4	4	5	5	5	5	5	5	4	5	5	4			
36	35	Perempuan	SMA	10	4	4	3	4	2	2	2	2	3	4	3	4	3	3	2	2	2	3	3	2	3	3	5	3	3	3	2	3	4	3				
37	45	Perempuan	SD	20	4	4	4	4	3	3	3	3	4	3	4	4	4	4	3	3	3	4	4	4	2	3	2	3	3	2	3	3	4	4	4			
38	40	Perempuan	SMA	15	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	4	5	5	4	5	5	5	5	4	5		
39	23	Laki-laki	SMA	5	4	4	4	4	3	4	4	3	4	3	3	4	4	3	3	3	3	3	3	3	4	4	3	2	4	2	2	4	4	2	3			
40	32	Perempuan	SMA	7	4	4	4	4	5	4	4	4	4	4	4	4	4	2	2	2	2	2	2	2	4	3	4	3	4	3	4	4	3	4	4			
41	41	Laki-laki	SMP	16	5	5	5	5	5	5	5	5	5	4	4	5	5	5	5	5	5	5	5	5	5	5	4	4	5	4	5	4	5	5	5			
42	39	Laki-laki	SMA	14	2	2	2	2	2	2	1	2	1	1	2	2	1	2	2	1	1	1	2	2	2	2	2	2	2	2	2	1	1	2	2			
43	44	Laki-laki	SMP	19	5	5	5	5	4	5	5	5	5	5	5	5	5	4	5	4	5	4	4	4	4	4	5	4	5	4	5	4	5	4	4	5		

44	37	Perempuan	SMA	12	4	4	3	4	4	4	4	4	4	3	3	4	3	4	4	2	4	4	4	2	3	4	4	3	3	3	2	2	2	2		
45	37	Laki-laki	SMP	12	2	2	2	2	2	2	3	2	2	2	2	3	4	4	4	3	3	3	2	2	2	2	2	2	2	3	2	2	3			
46	45	Laki-laki	S1	12	5	4	5	5	5	4	5	5	5	4	4	4	5	4	5	4	4	4	4	4	5	5	5	5	5	5	5	4	4	5		
47	49	Perempuan	S1	17	4	4	4	4	4	4	3	3	5	4	4	4	4	4	4	4	4	4	4	2	4	5	4	4	4	3	3	2	3	2		
48	44	Laki-laki	SMA	17	5	5	4	5	5	3	3	3	3	3	4	3	4	5	5	4	5	4	4	4	4	5	5	4	4	4	5	5	4	4		
49	46	Perempuan	SMA	18	2	2	2	2	2	5	5	5	5	5	4	4	5	4	4	2	4	4	4	2	4	4	5	2	2	2	4	3	2	3		
50	33	Laki-laki	DIPLOMA	8	4	4	4	4	4	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	4	5	4	4	4	4	5	5	4	5		
51	24	Laki-laki	SMA	5	4	4	4	4	3	4	4	4	4	4	4	4	4	3	4	2	3	3	3	3	4	4	4	3	3	3	4	4	4	2		
52	27	Laki-laki	SMA	5	5	5	5	5	5	5	5	4	5	4	4	5	5	4	5	4	4	4	4	5	5	4	5	5	5	5	5	5	4	4	5	
53	35	Perempuan	SMA	10	3	4	4	4	3	4	4	4	4	3	3	4	4	4	3	5	4	4	4	2	4	4	3	3	3	4	4	4	4	2		
54	45	Perempuan	SMP	20	3	3	3	3	3	5	5	5	5	5	5	4	4	5	5	5	5	4	5	5	4	4	5	5	4	5	4	5	5	4	5	
55	40	Perempuan	SMA	15	4	4	4	4	4	4	4	4	4	5	4	4	4	4	4	3	5	4	4	4	3	4	4	4	3	3	4	4	4	2	4	
56	23	Laki-laki	SMA	5	3	3	2	3	2	3	3	3	3	3	3	2	3	3	3	2	3	3	3	3	1	2	3	2	2	2	2	2	2	2	2	
57	32	Perempuan	SMA	7	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	
58	41	Laki-laki	SMA	16	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	
59	39	Laki-laki	SMA	14	5	5	5	5	5	5	5	5	5	5	5	5	4	5	5	5	4	5	5	5	5	4	4	5	4	3	3	3	3	2		
60	44	Laki-laki	SMA	19	3	3	2	3	2	3	3	2	3	3	3	3	2	3	3	3	2	3	3	3	2	2	2	2	2	2	2	2	2	2	2	
61	33	Laki-laki	DIPLOMA	8	5	5	5	4	4	4	4	4	4	5	4	5	5	4	4	4	2	4	4	4	3	4	5	4	3	3	4	4	4	4	2	
62	51	Laki-laki	SD	26	3	3	2	2	3	5	4	5	5	4	4	4	4	5	5	5	5	4	5	5	4	4	5	4	4	4	4	5	5	4	4	
63	47	Laki-laki	SMA	22	3	3	3	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	4	4	3	4	4	
64	41	Laki-laki	DIPLOMA	16	5	5	5	4	5	5	4	4	4	4	4	5	5	4	5	5	5	4	5	4	4	4	4	4	4	4	5	5	5	5	4	
65	32	Laki-laki	SMA	7	4	4	2	2	4	4	4	3	4	3	3	4	3	4	4	4	4	4	4	4	4	4	4	3	4	4	3	4	4	3	4	3
66	37	Perempuan	SMA	12	5	5	4	5	5	5	5	5	5	4	4	5	4	5	5	5	4	5	5	5	4	5	5	4	4	3	3	3	3	3	3	
67	37	Laki-laki	SMP	12	2	2	2	2	2	2	3	2	2	2	2	2	3	4	4	4	3	3	3	2	2	2	2	2	2	3	2	2	3	2	3	
68	43	Perempuan	SMA	11	5	4	5	5	5	4	5	5	5	4	4	4	5	4	5	4	4	4	4	4	5	5	5	5	5	4	5	4	4	4	5	
69	44	Perempuan	SMA	10	3	3	3	3	3	3	2	2	3	2	3	2	2	3	3	3	3	3	3	2	3	4	3	3	3	3	3	2	3	2	3	2

96	49	Perempuan	SMA	16	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	4	4	4	
97	45	Perempuan	SMA	11	4	3	3	3	4	4	3	3	3	3	3	3	3	4	4	3	3	4	3	4	4	4	4	4	4	4	4	4	3	3	3	3		
98	40	Perempuan	SMA	8	4	3	3	3	4	3	3	3	3	4	3	3	3	4	4	3	3	4	3	4	4	4	4	4	4	4	3	3	3	3	3			
99	38	Perempuan	SMA	11	3	3	3	3	3	4	4	4	4	4	4	4	4	3	3	3	3	3	3	4	4	4	4	4	4	4	4	4	4	4	4	4		
100	45	Laki-laki	SMP	14	4	4	5	4	4	4	4	4	5	5	4	4	5	4	4	4	4	4	4	4	4	4	5	5	4	5	4	4	4	4	4			
101	42	Laki-laki	SMA	9	3	3	4	3	2	2	2	2	2	2	2	2	3	2	2	2	2	2	2	3	3	2	3	3	3	3	2	2	2	2	2			
102	43	Laki-laki	SMA	8	4	4	5	4	4	4	4	4	5	4	3	4	5	4	4	4	4	4	4	4	5	4	5	4	4	4	4	3	4	4	4			
103	39	Laki-laki	SMA	10	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	4	4	4	4	3	4	4	4	4	3	4	3	3			
104	55	Laki-laki	SMP	18	4	3	5	4	4	4	4	4	4	4	4	3	5	4	5	5	5	4	4	5	5	5	5	5	5	5	5	5	5	4	4	4	4	
105	48	Perempuan	SMA	15	4	3	4	3	3	3	3	4	3	4	3	3	4	3	3	3	3	3	3	3	3	3	3	4	3	3	3	3	3	3	3	3		
106	45	Laki-laki	SMA	11	4	4	4	4	4	3	4	2	3	4	4	3	3	3	4	4	4	4	4	4	5	5	5	5	5	5	5	5	4	4	4	4	4	
107	47	Laki-laki	SMA	12	3	3	3	3	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	5	4	4	3	5	4	4	5	5	5	5	5		
108	51	Perempuan	SD	20	4	4	4	4	4	3	3	3	4	4	4	4	4	4	4	4	3	4	3	4	3	3	3	4	4	4	4	4	4	3	3	3		
109	42	Laki-laki	SMA	16	5	5	5	5	5	5	5	5	5	5	5	5	5	4	5	5	5	4	5	4	5	5	4	5	5	5	5	5	5	5	5	5		
110	47	Perempuan	SMA	11	3	3	3	3	2	4	4	2	3	3	3	3	3	3	3	4	4	3	3	3	3	4	4	3	3	4	3	3	2	3	3	3		
111	41	Perempuan	SMA	12	3	3	3	3	3	4	4	4	4	5	4	4	4	4	4	4	4	4	4	4	4	5	5	5	5	5	5	5	5	5	3	3	4	4
112	47	Laki-laki	SMA	10	5	4	5	5	5	5	5	5	5	5	4	4	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	4	3	4	4	
113	50	Perempuan	SMP	16	3	3	3	3	3	4	3	4	4	4	3	4	4	4	4	4	4	5	4	4	5	5	5	5	5	5	5	5	5	5	4	3	4	4
114	40	Laki-laki	SMA	10	2	4	3	2	2	3	3	3	3	3	3	4	3	3	2	2	2	2	2	2	2	3	3	4	4	3	3	3	2	2	2	2	2	
115	51	Perempuan	SD	18	4	4	5	4	4	4	4	4	5	4	4	4	5	5	5	5	5	5	5	5	5	5	4	5	5	5	5	5	5	5	5	4	5	5
116	34	Laki-laki	SMP	10	4	3	4	3	4	3	3	2	3	3	2	3	3	2	3	3	3	3	3	3	2	3	3	2	3	2	2	3	3	2	3	2	3	
117	25	Laki-laki	SMA	5	4	4	4	4	4	3	3	3	2	3	2	4	4	3	4	3	4	3	3	3	2	2	3	2	2	2	2	3	2	3	2	2		
118	28	Laki-laki	SMA	6	5	5	5	5	4	5	4	4	5	4	4	5	5	4	5	5	5	4	4	4	4	5	5	5	5	5	5	5	4	5	5	4	4	
119	36	Perempuan	SMA	11	4	4	3	4	2	2	2	2	3	4	3	4	3	3	2	2	2	3	3	2	3	3	3	5	3	3	3	2	3	4	3	3		
120	46	Perempuan	SD	21	3	3	3	3	2	2	2	2	3	2	3	3	3	3	2	2	2	3	3	3	2	3	2	3	3	2	3	2	3	2	3	3	3	
121	41	Perempuan	SMA	16	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	4	5	5	4	5	5	5	5	5	4	5	5	

122	24	Laki-laki	SMA	6	4	4	4	4	3	4	4	3	4	3	3	4	4	3	3	3	3	3	3	4	4	3	2	4	2	2	4	4	2	3		
123	33	Perempuan	SMA	9	3	3	3	3	4	2	2	2	2	2	2	2	2	2	2	2	2	2	2	3	2	3	2	3	2	3	3	2	3	3		
124	48	Perempuan	SMA	14	4	4	4	4	4	5	5	5	5	5	5	4	4	4	5	5	5	4	5	5	5	5	4	4	5	4	3	3	3	3	2	
125	45	Laki-laki	SMA	10	3	3	2	3	2	3	3	2	3	3	3	3	2	3	3	3	2	3	3	3	2	2	2	2	2	2	2	3	2	2	3	
126	47	Laki-laki	SMA	11	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	4	4	4	3	4	4	4	3	3	4	4	4	4	3		
127	51	Perempuan	SD	19	3	3	2	2	3	5	4	5	5	4	4	3	2	4	5	5	5	4	5	5	4	4	5	4	4	4	4	5	5	4	4	
128	42	Laki-laki	SMA	15	3	3	3	2	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	3	3	3	3	3	3	2	2	2	2	
129	47	Perempuan	SMA	10	4	4	4	3	4	4	3	3	3	3	3	4	4	3	4	4	4	3	4	3	3	3	3	3	3	3	3	4	4	4	3	
130	41	Perempuan	SMA	12	4	4	3	3	4	4	4	3	4	3	3	4	3	4	4	4	4	4	4	4	4	3	4	4	3	4	4	3	4	3		
131	47	Laki-laki	SMA	11	3	3	3	3	3	3	3	3	3	3	3	3	3	4	4	4	4	4	4	3	3	4	4	4	4	4	4	4	4	3	4	
132	50	Perempuan	SMP	17	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	
133	40	Laki-laki	SMA	11	4	4	3	3	4	5	5	4	5	4	4	4	3	5	5	5	5	5	5	5	4	4	3	4	4	3	4	4	3	4	4	
134	51	Perempuan	SD	19	4	4	3	4	4	4	4	4	4	3	3	4	3	4	4	4	3	4	4	3	3	4	4	4	3	3	3	3	3	3	3	
135	34	Laki-laki	SMP	10	4	4	4	4	4	4	4	5	4	4	4	4	4	4	5	5	5	4	4	4	4	4	4	4	4	4	4	4	5	4	4	5



Semarang, Desember 2020

Perihal : Permohonan Kesediaan Menjadi Responden
Lampiran : 1 (Satu) Berkas Kuesioner

Kepada Yth,
Bapak/Ibu/ Responden
Di Tempat

Dengan Hormat,

Sehubungan dengan penyusunan skripsi, saya Hesti Wulandari, mahasiswi Universitas Islam Sultan Agung Semarang yang melakukan penelitian dengan judul “STUDI PERAN PENERAPAN SAK ETAP, *E-COMMERCE*, DAN *ABSORPTIVE CAPACITY* DALAM MENINGKATKAN KINERJA USAHA DAN KEBERLANJUTAN UMKM (Studi Empirik pada UMKM Batik di Kota Semarang)”.

SAK ETAP ini merupakan standar akuntansi keuangan untuk UMKM dalam menyusun laporan keuangan. Oleh karena itu, saya memohon kesediaan Bapak/Ibu untuk menjadi Responden dalam pengisian kuesioner penelitian ini.

Atas kesediaan dan kerjasama Bapak/Ibu dalam mengisi kuesioner ini, saya sampaikan terima kasih.

Hormat saya,

Hesti Wulandari

PETUNJUK PENGISIAN:

- Isilah jawaban pada titik-titik (..) yang telah disediakan
- Berikan tanda silang (X) pada pilihan yang ada, sesuai dengan pendapat Bapak/Ibu

Keterangan :

1. SS : Sangat Setuju
2. S :Setuju
3. CS : Cukup Setuju
4. TS :Tidak Setuju
5. STS :Sangat Tidak Setuju

IDENTITAS RESPONDEN

- a. Nama :
- b. Usia :tahun
- c. Jenis Kelamin :
 - a. Laki-Laki
 - b. Perempuan
- d. Pendidikan Terakhir :
 - a. SMP
 - b. SMA/SLTA
 - c. Diploma
 - d. Sarjana
 - e. Lainnya, tolong sebutkan.....
- e. Lama Usaha berdiri :



PENERAPAN SAK ETAP

No	Pertanyaan	Jawaban				
		SS	S	CS	TS	STS
1.	Saya melakukan pencatatan/pembukuan akuntansi atas semua transaksi yang terjadi.					
2.	Laporan keuangan dibuat sesuai dengan standar akuntansi yang berlaku					
3.	Saya telah mengetahui dan mendengar terkait tentang SAK ETAP					
4.	Saya sudah membaca dan memahami SAK ETAP					
5.	Saya pernah mendengarkan sosialisasi tentang SAK ETAP					

E-COMMERCE

No	Pertanyaan	Jawaban				
		SS	S	CS	TS	STS
1.	Menurut saya, biaya pengeluaran UMKM selama memanfaatkan e-commerce tergolong efisien					
2.	Menurut saya, reputasi UMKM saya baik di mata masyarakat.					
3.	Waktu yang digunakan user dalam pemanfaatan e-commerce relatif cepat dibandingkan bertransaksi secara offline.					
4.	Saya berusaha memberikan kenyamanan transaksi kepada pengguna website saya.					
5.	Kebutuhan financial untuk e-commerce relatif murah.					
6.	Risiko berbisnis online relatif rendah.					
7.	Beban yang ditanggung dalam berbisnis online relatif ringan					
8.	Waktu pengiriman produk UMKM secara online relatif cepat					
9.	Risiko transaksi dalam pengiriman barang secara online relatif rendah.					

ABSORPTIVE CAPACITY

No	Pertanyaan	Jawaban				
		SS	S	CS	TS	STS
1.	Saya berupaya untuk menghimpun pengetahuan berkaitan dengan usaha yang saya jalani					
2.	Kecepatan untuk menghimpun pengetahuan dari lingkungan					
3.	Usaha menelaah pengetahuan.					
4.	Usaha menginterpretasikan pengetahuan dengan cara berbeda					
5.	Saya berusaha memperbaiki rutinitas kerja saya di tempat kerja.					
6.	Saya berusaha menciptakan peluang baru pada UMKM Saya					

KINERJA USAHA

No	Pertanyaan	Jawaban				
		SS	S	CS	TS	STS
1.	Saya berusaha menyelesaikan pekerjaan yang terencana di UMKM.					
2.	Saya akan meminimalkan kesalahan kerja					
3.	Pertumbuhan penjualan di UMKM relatif naik					
4.	Biaya tetap yang saya rasakan relatif menurun.					
5.	Saya mampu mengantisipasi produksi di UMKM saya.					
6.	UMKM saya memberikan jaminan ketepatan waktu kepada masyarakat / pembeli					
7.	Pilihan produk yang saya jual sesuai dengan spesifikasi yang tertera di katalog produk.					

KEBERLANJUTAN UMKM

No	Pertanyaan	Jawaban				
		SS	S	CS	TS	STS
1.	Saya mampu berinovasi dalam mengembangkan produk di UMKM saya.					
2.	Saya berusaha mengelola karyawan saya untuk memberikan ide dan gagasan kreatif terkait produk yang dijual di UMKM					
3.	Saya selalu mengelola pelanggan agar tidak berpindah membeli produk di UMKM lain.					
4.	Usaha UMKM yang saya jalankan sudah mampu mengembalikan modal awal saya.					

--- Sekian dan terima kasih atas partisipasi anda dalam pengisian kuesioner ---



Identitas Responden

Usia Responden

	Frequency	Percent	Valid Percent	Cumulative Percent
23	3	2.2	2.2	2.2
24	4	3.0	3.0	5.2
27	3	2.2	2.2	7.4
32	4	3.0	3.0	10.4
33	6	4.4	4.4	14.8
35	3	2.2	2.2	17.0
37	4	3.0	3.0	20.0
38	7	5.2	5.2	25.2
39	6	4.4	4.4	29.6
40	13	9.6	9.6	39.3
41	11	8.1	8.1	47.4
Valid 42	3	2.2	2.2	49.6
43	5	3.7	3.7	53.3
44	13	9.6	9.6	63.0
45	8	5.9	5.9	68.9
46	13	9.6	9.6	78.5
47	5	3.7	3.7	82.2
49	11	8.1	8.1	90.4
50	8	5.9	5.9	96.3
51	1	.7	.7	97.0
52	1	.7	.7	97.8
54	3	2.2	2.2	100.0
Total	135	100.0	100.0	

Jenis Kelamin Responden

	Frequency	Percent	Valid Percent	Cumulative Percent
Laki-laki	73	54.1	54.1	54.1
Valid Perempuan	62	45.9	45.9	100.0
Total	135	100.0	100.0	

Pendidikan Responden

	Frequency	Percent	Valid Percent	Cumulative Percent
DIPLOMA	3	2.2	2.2	2.2
S1	6	4.4	4.4	6.7
SD	12	8.9	8.9	15.6
SMA	92	68.1	68.1	83.7
SMP	22	16.3	16.3	100.0
Total	135	100.0	100.0	

Masa Kerja Responden

	Frequency	Percent	Valid Percent	Cumulative Percent
1	4	3.0	3.0	3.0
10	28	20.7	20.7	23.7
11	13	9.6	9.6	33.3
12	7	5.2	5.2	38.5
13	3	2.2	2.2	40.7
14	6	4.4	4.4	45.2
15	11	8.1	8.1	53.3
16	9	6.7	6.7	60.0
17	6	4.4	4.4	64.4
18	5	3.7	3.7	68.1
19	6	4.4	4.4	72.6
2	6	4.4	4.4	77.0
20	7	5.2	5.2	82.2
22	1	.7	.7	83.0
26	1	.7	.7	83.7
6	3	2.2	2.2	85.9
7	10	7.4	7.4	93.3
8	9	6.7	6.7	100.0
Total	135	100.0	100.0	

Frequency Table

x1_1

	Frequency	Percent	Valid Percent	Cumulative Percent
2.00	11	8.1	8.1	8.1
3.00	34	25.2	25.2	33.3
Valid 4.00	59	43.7	43.7	77.0
5.00	31	23.0	23.0	100.0
Total	135	100.0	100.0	

x1_2

	Frequency	Percent	Valid Percent	Cumulative Percent
2.00	12	8.9	8.9	8.9
3.00	41	30.4	30.4	39.3
Valid 4.00	58	43.0	43.0	82.2
5.00	24	17.8	17.8	100.0
Total	135	100.0	100.0	

x1_3

	Frequency	Percent	Valid Percent	Cumulative Percent
2.00	21	15.6	15.6	15.6
3.00	32	23.7	23.7	39.3
Valid 4.00	40	29.6	29.6	68.9
5.00	42	31.1	31.1	100.0
Total	135	100.0	100.0	

x1_4

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 2.00	21	15.6	15.6	15.6
3.00	32	23.7	23.7	39.3

4.00	56	41.5	41.5	80.7
5.00	26	19.3	19.3	100.0
Total	135	100.0	100.0	

x1_5

	Frequency	Percent	Valid Percent	Cumulative Percent
2.00	22	16.3	16.3	16.3
3.00	29	21.5	21.5	37.8
Valid 4.00	58	43.0	43.0	80.7
5.00	26	19.3	19.3	100.0
Total	135	100.0	100.0	

x2_1

	Frequency	Percent	Valid Percent	Cumulative Percent
2.00	13	9.6	9.6	9.6
3.00	33	24.4	24.4	34.1
Valid 4.00	56	41.5	41.5	75.6
5.00	33	24.4	24.4	100.0
Total	135	100.0	100.0	

x2_2

	Frequency	Percent	Valid Percent	Cumulative Percent
1.00	1	.7	.7	.7
2.00	14	10.4	10.4	11.1
Valid 3.00	33	24.4	24.4	35.6
4.00	59	43.7	43.7	79.3
5.00	28	20.7	20.7	100.0
Total	135	100.0	100.0	

x2_3

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1.00	2	1.5	1.5	1.5
2.00	20	14.8	14.8	16.3
3.00	31	23.0	23.0	39.3
4.00	52	38.5	38.5	77.8
5.00	30	22.2	22.2	100.0
Total	135	100.0	100.0	

x2_4

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1.00	1	.7	.7	.7
2.00	11	8.1	8.1	8.9
3.00	34	25.2	25.2	34.1
4.00	47	34.8	34.8	68.9
5.00	42	31.1	31.1	100.0
Total	135	100.0	100.0	

x2_5

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1.00	2	1.5	1.5	1.5
2.00	11	8.1	8.1	9.6
3.00	38	28.1	28.1	37.8
4.00	55	40.7	40.7	78.5
5.00	29	21.5	21.5	100.0
Total	135	100.0	100.0	

x2_6

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1.00	2	1.5	1.5	1.5
2.00	15	11.1	11.1	12.6
3.00	41	30.4	30.4	43.0
4.00	58	43.0	43.0	85.9
5.00	19	14.1	14.1	100.0
Total	135	100.0	100.0	

x2_7

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1.00	1	.7	.7	.7
2.00	14	10.4	10.4	11.1
3.00	34	25.2	25.2	36.3
4.00	60	44.4	44.4	80.7
5.00	26	19.3	19.3	100.0
Total	135	100.0	100.0	

x2_8

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1.00	1	.7	.7	.7
2.00	19	14.1	14.1	14.8
3.00	31	23.0	23.0	37.8
4.00	44	32.6	32.6	70.4
5.00	40	29.6	29.6	100.0
Total	135	100.0	100.0	

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1.00	2	1.5	1.5	1.5
2.00	14	10.4	10.4	11.9
3.00	36	26.7	26.7	38.5
4.00	59	43.7	43.7	82.2
5.00	24	17.8	17.8	100.0
Total	135	100.0	100.0	

x3_1

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 2.00	14	10.4	10.4	10.4
3.00	24	17.8	17.8	28.1
4.00	56	41.5	41.5	69.6
5.00	41	30.4	30.4	100.0
Total	135	100.0	100.0	

x3_2

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 2.00	17	12.6	12.6	12.6
3.00	22	16.3	16.3	28.9
4.00	58	43.0	43.0	71.9
5.00	38	28.1	28.1	100.0
Total	135	100.0	100.0	

x3_3

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1.00	2	1.5	1.5	1.5
2.00	24	17.8	17.8	19.3
3.00	22	16.3	16.3	35.6

4.00	52	38.5	38.5	74.1
5.00	35	25.9	25.9	100.0
Total	135	100.0	100.0	

x3_4

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1.00	2	1.5	1.5	1.5
2.00	13	9.6	9.6	11.1
3.00	34	25.2	25.2	36.3
4.00	64	47.4	47.4	83.7
5.00	22	16.3	16.3	100.0
Total	135	100.0	100.0	

x3_5

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1.00	1	.7	.7	.7
2.00	11	8.1	8.1	8.9
3.00	32	23.7	23.7	32.6
4.00	60	44.4	44.4	77.0
5.00	31	23.0	23.0	100.0
Total	135	100.0	100.0	

x3_6

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1.00	1	.7	.7	.7
2.00	13	9.6	9.6	10.4
3.00	40	29.6	29.6	40.0
4.00	47	34.8	34.8	74.8
5.00	34	25.2	25.2	100.0
Total	135	100.0	100.0	

y1_1

	Frequency	Percent	Valid Percent	Cumulative Percent
2.00	25	18.5	18.5	18.5
3.00	30	22.2	22.2	40.7
Valid 4.00	54	40.0	40.0	80.7
5.00	26	19.3	19.3	100.0
Total	135	100.0	100.0	

y1_2

	Frequency	Percent	Valid Percent	Cumulative Percent
1.00	1	.7	.7	.7
2.00	15	11.1	11.1	11.9
Valid 3.00	26	19.3	19.3	31.1
4.00	52	38.5	38.5	69.6
5.00	41	30.4	30.4	100.0
Total	135	100.0	100.0	

y1_3

	Frequency	Percent	Valid Percent	Cumulative Percent
2.00	17	12.6	12.6	12.6
3.00	27	20.0	20.0	32.6
Valid 4.00	56	41.5	41.5	74.1
5.00	35	25.9	25.9	100.0
Total	135	100.0	100.0	

y1_4

	Frequency	Percent	Valid Percent	Cumulative Percent
2.00	15	11.1	11.1	11.1
3.00	30	22.2	22.2	33.3
Valid 4.00	43	31.9	31.9	65.2
5.00	47	34.8	34.8	100.0
Total	135	100.0	100.0	

y1_5

	Frequency	Percent	Valid Percent	Cumulative Percent
2.00	15	11.1	11.1	11.1
3.00	34	25.2	25.2	36.3
Valid 4.00	46	34.1	34.1	70.4
5.00	40	29.6	29.6	100.0
Total	135	100.0	100.0	

y1_6

	Frequency	Percent	Valid Percent	Cumulative Percent
2.00	21	15.6	15.6	15.6
3.00	33	24.4	24.4	40.0
Valid 4.00	50	37.0	37.0	77.0
5.00	31	23.0	23.0	100.0
Total	135	100.0	100.0	

y1_7

	Frequency	Percent	Valid Percent	Cumulative Percent
2.00	20	14.8	14.8	14.8
Valid 3.00	34	25.2	25.2	40.0
4.00	44	32.6	32.6	72.6

5.00	37	27.4	27.4	100.0
Total	135	100.0	100.0	

y2_1

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1.00	2	1.5	1.5	1.5
2.00	15	11.1	11.1	12.6
3.00	41	30.4	30.4	43.0
4.00	50	37.0	37.0	80.0
5.00	27	20.0	20.0	100.0
Total	135	100.0	100.0	

y2_2

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1.00	2	1.5	1.5	1.5
2.00	26	19.3	19.3	20.7
3.00	38	28.1	28.1	48.9
4.00	47	34.8	34.8	83.7
5.00	22	16.3	16.3	100.0
Total	135	100.0	100.0	

y2_3

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1.00	1	.7	.7	.7
2.00	25	18.5	18.5	19.3
3.00	34	25.2	25.2	44.4
4.00	57	42.2	42.2	86.7
5.00	18	13.3	13.3	100.0
Total	135	100.0	100.0	

y2_4

	Frequency	Percent	Valid Percent	Cumulative Percent
1.00	1	.7	.7	.7
2.00	24	17.8	17.8	18.5
3.00	37	27.4	27.4	45.9
4.00	52	38.5	38.5	84.4
5.00	21	15.6	15.6	100.0
Total	135	100.0	100.0	

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
x1_1	135	2,00	5,00	3,8148	,88254
x1_2	135	2,00	5,00	3,6963	,86623
x1_3	135	2,00	5,00	3,7630	1,05948
x1_4	135	2,00	5,00	3,6444	,96558
x1_5	135	2,00	5,00	3,6519	,97214
Valid N (listwise)	135				

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
x2_1	135	2,00	5,00	3,8074	,91827
x2_2	135	1,00	5,00	3,7333	,93202
x2_3	135	1,00	5,00	3,6519	1,03172
x2_4	135	1,00	5,00	3,8741	,97299
x2_5	135	1,00	5,00	3,7259	,94181
x2_6	135	1,00	5,00	3,5704	,91864
x2_7	135	1,00	5,00	3,7111	,92128
x2_8	135	1,00	5,00	3,7630	1,05241
x2_9	135	1,00	5,00	3,6593	,93970
Valid N (listwise)	135				

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
x3_1	135	2,00	5,00	3,9185	,94673
x3_2	135	2,00	5,00	3,8667	,96815
x3_3	135	1,00	5,00	3,6963	1,08775
x3_4	135	1,00	5,00	3,6741	,91284
x3_5	135	1,00	5,00	3,8074	,91011
x3_6	135	1,00	5,00	3,7407	,96940
Valid N (listwise)	135				

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
y1_1	135	2,00	5,00	3,6000	1,00149
y1_2	135	1,00	5,00	3,8667	,99851
y1_3	135	2,00	5,00	3,8074	,96581
y1_4	135	2,00	5,00	3,9037	1,00650
y1_5	135	2,00	5,00	3,8222	,98395
y1_6	135	2,00	5,00	3,6741	,99873
y1_7	135	2,00	5,00	3,7259	1,02527
Valid N (listwise)	135				

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
y2_1	135	1,00	5,00	3,6296	,97537
y2_2	135	1,00	5,00	3,4519	1,02738
y2_3	135	1,00	5,00	3,4889	,96866
y2_4	135	1,00	5,00	3,5037	,98401
Valid N (listwise)	135				

Reliability Var. Penerapan SAK ETAP (X1)

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	135	100.0
	Excluded ^a	0	.0
	Total	135	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.957	5

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	14.7556	12.679	.933	.939
x1_2	14.8741	13.200	.853	.952
x1_3	14.8074	11.858	.869	.950
x1_4	14.9259	12.293	.900	.943
x1_5	14.9185	12.463	.861	.950

Reliability Var. E-Commerce (X2)

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	135	100.0
	Excluded ^a	0	.0
	Total	135	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.971	9

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	29.6889	48.291	.890	.967
x2_2	29.7630	47.914	.907	.966
x2_3	29.8444	46.983	.880	.967
x2_4	29.6222	47.207	.923	.965
x2_5	29.7704	48.014	.888	.967
x2_6	29.9259	48.472	.874	.967
x2_7	29.7852	48.842	.839	.969
x2_8	29.7333	47.645	.808	.970
x2_9	29.8370	48.361	.860	.968

Reliability Var. Absorptive Capacity (X3)**Scale: ALL VARIABLES****Case Processing Summary**

		N	%
Cases	Valid	135	100.0
	Excluded ^a	0	.0
	Total	135	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.970	6

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	18.7852	20.603	.915	.964
x3_2	18.8370	20.331	.927	.962
x3_3	19.0074	19.798	.865	.970
x3_4	19.0296	21.029	.895	.966
x3_5	18.8963	20.840	.926	.963
x3_6	18.9630	20.454	.908	.964

Reliability Var. Kinerja Usaha (Y1)
Scale: ALL VARIABLES
Case Processing Summary

		N	%
Cases	Valid	135	100.0
	Excluded ^a	0	.0
	Total	135	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.962	7

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
y1_1	22.8000	29.654	.830	.959
y1_2	22.5333	29.072	.895	.954
y1_3	22.5926	30.213	.806	.961
y1_4	22.4963	29.416	.850	.957
y1_5	22.5778	29.186	.898	.954
y1_6	22.7259	28.827	.921	.952
y1_7	22.6741	29.117	.862	.956

Reliability Var. Keberlanjutan UMKM (Y2) Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	135	100.0
	Excluded ^a	0	.0
	Total	135	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.931	4

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
y2_1	10.4444	7.428	.865	.902
y2_2	10.6222	7.177	.862	.903
y2_3	10.5852	7.707	.806	.921
y2_4	10.5704	7.560	.823	.916

Regresi Model Pertama

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.744 ^a	.553	.543	.68818

a. Predictors: (Constant), Absorptive Capacity , Penerapan SAK ETAP , E-Commerce

b. Dependent Variable: Kinerja Usaha

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	76.808	3	25.603	54.061	.000 ^b
	Residual	62.040	131	.474		
	Total	138.848	134			

a. Dependent Variable: Kinerja Usaha

b. Predictors: (Constant), Absorptive Capacity , Penerapan SAK ETAP , E-Commerce

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.333	.283		1.175	.242
	Penerapan SAK ETAP	.195	.101	.168	1.933	.055
	E-Commerce	.350	.140	.299	2.507	.013
	Absorptive Capacity	.384	.120	.340	3.194	.002

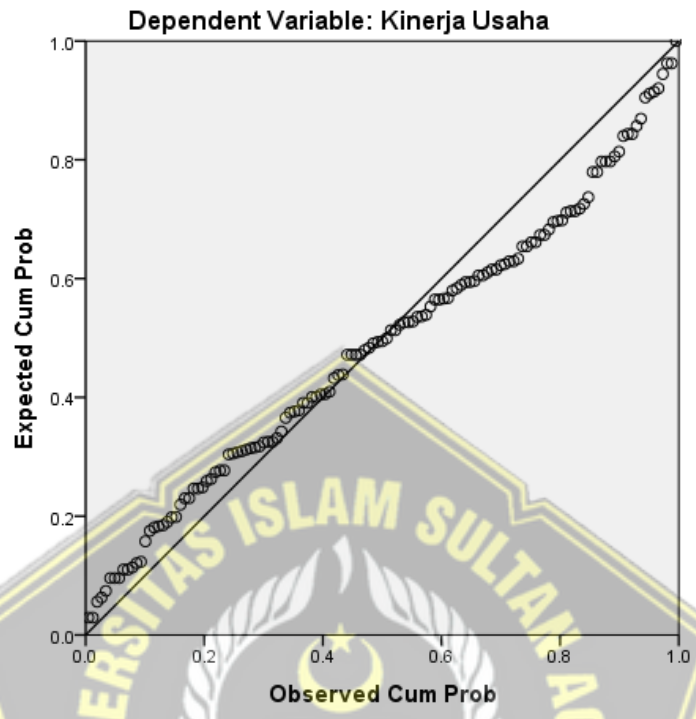
Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Penerapan SAK ETAP	.450	2.223
	E-Commerce	.240	4.172
	Absorptive Capacity	.300	3.331

a. Dependent Variable: Kinerja Usaha

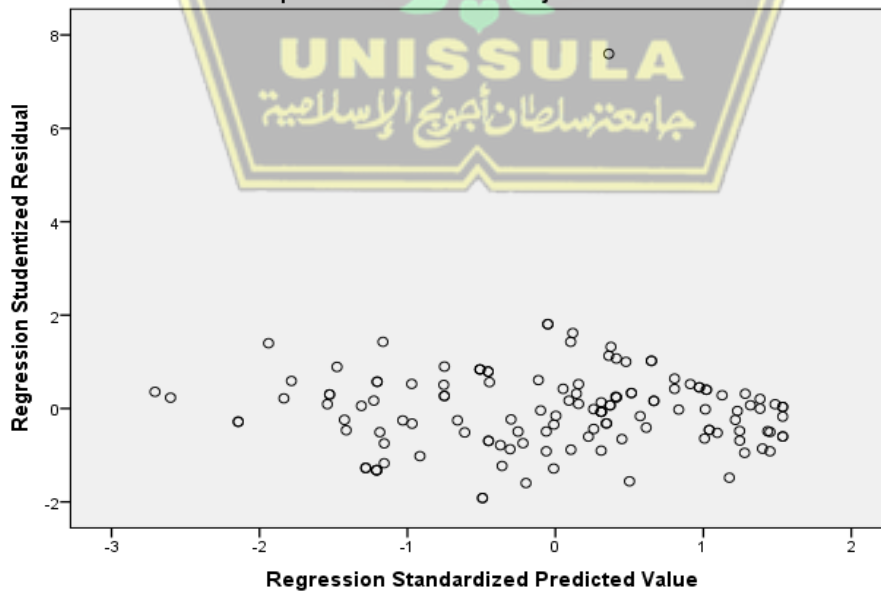
Charts

Normal P-P Plot of Regression Standardized Residual



Scatterplot

Dependent Variable: Kinerja Usaha



Regresi Model Kedua

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.790 ^a	.625	.613	.56017

a. Predictors: (Constant), Kinerja Usaha , Penerapan SAK ETAP , Absorptive Capacity , E-Commerce

b. Dependent Variable: Keberlanjutan UMKM

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	67.910	4	16.978	54.104	.000 ^b
	Residual	40.793	130	.314		
	Total	108.704	134			

a. Dependent Variable: Keberlanjutan UMKM

b. Predictors: (Constant), Kinerja Usaha , Penerapan SAK ETAP , Absorptive Capacity , E-Commerce

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.268	.232		1.154	.250
	Penerapan SAK ETAP	.084	.083	.082	1.012	.314
	E-Commerce	.284	.116	.275	2.445	.016
	Absorptive Capacity	.313	.102	.314	3.084	.002
	Kinerja Usaha	.182	.071	.205	2.553	.012

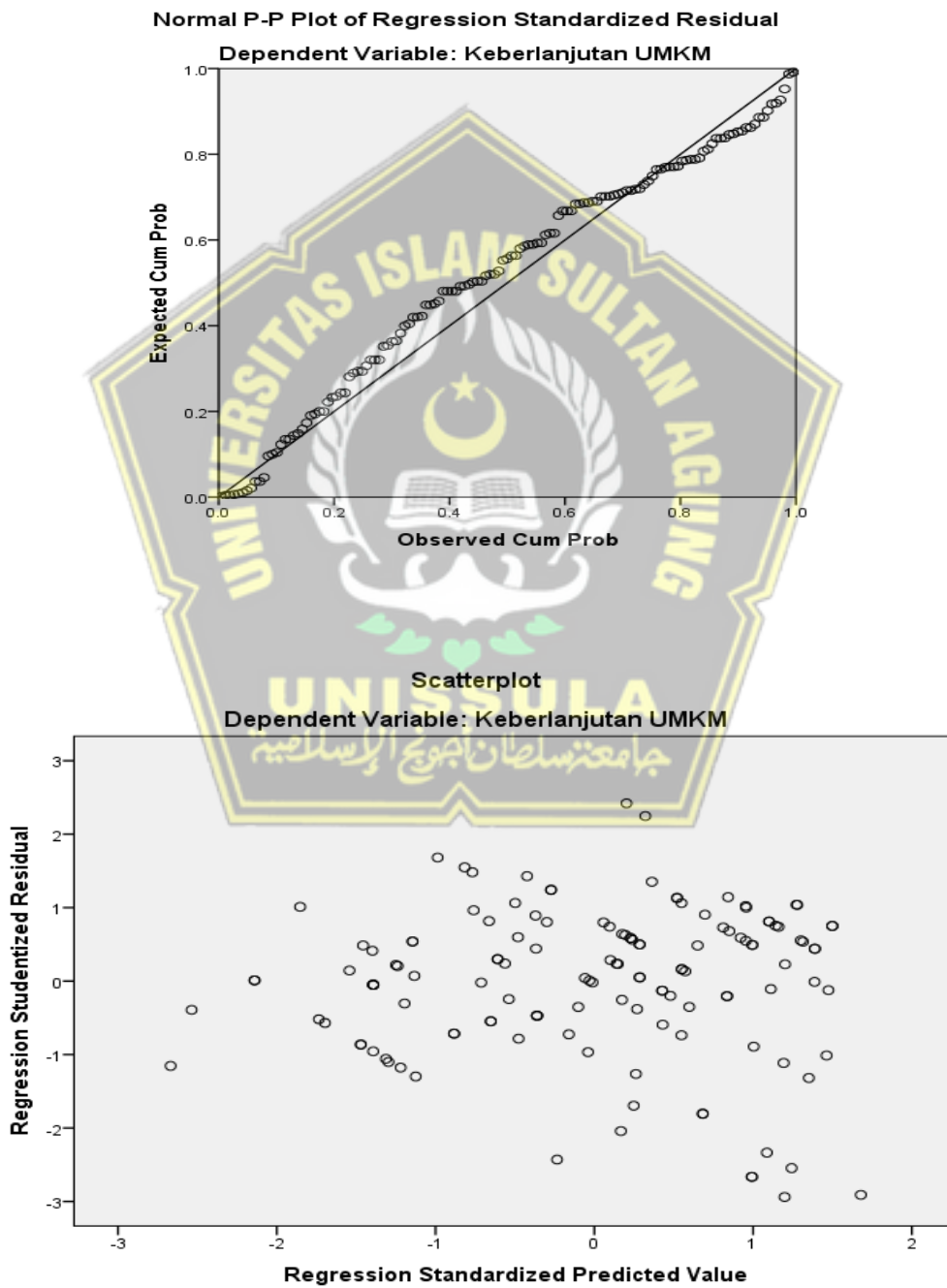
Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Penerapan SAK ETAP	.437	2.286
	E-Commerce	.229	4.372

Absorptive Capacity	.278	3.591
Kinerja Usaha	.447	2.238

a. Dependent Variable: Keberlanjutan UMKM

Charts



NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual Model Pertama
N		135
Normal Parameters ^{a,b}	Mean	-.0148148
	Std. Deviation	.58077993
	Absolute	.076
Most Extreme Differences	Positive	.076
	Negative	-.043
Kolmogorov-Smirnov Z		.887
Asymp. Sig. (2-tailed)		.411

a. Test distribution is Normal.

b. Calculated from data.

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual Model Kedua
N		135
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	.55174913
	Absolute	.095
Most Extreme Differences	Positive	.060
	Negative	-.095
Kolmogorov-Smirnov Z		1.106
Asymp. Sig. (2-tailed)		.173

a. Test distribution is Normal.

b. Calculated from data.

Uji Glejser Model Pertama

Model		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.641	.163		3.935	.000
	Penerapan SAK ETAP	-.023	.058	-.052	-.402	.688
	E-Commerce	-.104	.080	-.227	-1.291	.199
	Absorptive Capacity	.067	.069	.154	.976	.331

a. Dependent Variable: Abs.Ut1

Uji Glejser Model Kedua

Model		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.098	.144		.683	.496
	Penerapan SAK ETAP	-.044	.052	-.109	-.844	.400
	E-Commerce	.085	.072	.208	1.169	.244
	Absorptive Capacity	-.003	.063	-.008	-.048	.962
	Kinerja Usaha	.048	.044	.137	1.079	.283

a. Dependent Variable: Abs.Ut2