BAB V
SIMPULAN DAN SARAN

A. Simpulan

Berdasarkan hasil penelitian, maka dapat ditarik kesimpulan sebagai berikut :

1. Hasil analisis kuantitatif menyimpulkan bahwa Sistem Pengendalian Intern Pemerintah tidak berpengaruh terhadap Kualitas Laporan Keuangan Kementerian Perdagangan (Critical Ratio kurang dari 1, 96 dan P lebih dari 0,05), walaupun standardized loading factor sebesar 0, 132.
2. Hasil analisis kuantitatif menyimpulkan bahwa Sistem Pengendalian Intern Pemerintah berpengaruh signifikan terhadap Penerapan Standar Akuntansi Pemerintahan (Critical Ratio lebih dari 1, 96 dan P kurang dari 0,05), dengan standardized loading factor positif. Berdasarkan hal tersebut, dapat disimpulkan bahwa Sistem Pengendalian Intern yang memadai akan membuat Penerapan Standar Akuntansi yang seseuai dengan peraturan yang berlaku.
3. Hasil analisis kuantitatif menyimpulkan bahwa variabel penerapan Standar Akuntansi Pemerintahan terbukti secara empiris memiliki dampak positif dan berpengaruh signifikan pada kualitas laporan keuangan pada satuan kerja di lingkungan Kementerian Perdagangan (Critical Ratio lebih dari 1, 96 dan P kurang dari 0,05), dengan standardized loading factor positif. Berdasarkan hal tersebut, dapat diambil kesimpulan bahwa semakin baiknya kualitas laporan keuangan pemerintah sangat dipengaruhi penerapan Standar Akuntansi Pemerintahan yang konsisten dan konsekuen.
4. Penerapan Standar Akuntansi Pemerintahan memediasi pengaruh Sistem Pengendalian Intern Pemerintah terhadap Kualitas Laporan Keuangan/Lembaga pada Kementerian Perdagangan. Maka dari hasil tersebut adanya penerapan SAP yang didukung oleh pengaruh Sistem Pengendalian Intern Pemerintah merupakan hal yang sangat penting bagi Kementerian Perdagangan dalam meningkatkan Kualitas Laporan Keuangannya.

B. Saran

Terkait dengan Sistem Pengendalian Intern Pemerintah, pimpinan Kementerian diharapkan dapat melakukan analisis risiko secara lengkap dan menyeluruh terkait terhadap kemungkinan penyimpangan terhadap penerapan standar akuntansi pemerintahan. Analisis risiko tersebut agar dilaksanakan secara berkala sehingga pelanggaran sistem akuntansi dapat segera terdeteksi dan hal tersebut mendukung tercapainya salah satu tujuan pengendalian intern yaitu keandalan pelaporan keuangan.

Kementerian Perdagangan meningkatkan penerapan SAP agar kualitas laporan keuangannya lebih baik lagi. Dalam penerapan SAP dibutuhkan SDM yang kompeten di bidang akuntansi dan pelaporan keuangan. SDM di bidang tersebut harus dikutsertakan dalam diklat/workshop secara berkala agar update peraturan.

Adapun saran untuk penelitian selanjutnya:

1. Menambahkan variable kompetensi SDM sebagai variabel independent, karena berdasarkan teori variable kompetensi SDM dapat mempengaruhi penerapan SAP dan Kualitas Laporan Keuangan.
2. Jika menemukan permasalahan yang sama, sebaiknya menggunakan metode campuran (kuantitatif dan kualitatif) dalam penelitian. Jadi selain mendapatkan bukti empiris juga dapat menggali permasalahan lebih mendalam melalui wawancara, sehingga diharapkan mendapat solusi yang tepat dari permasalahan tersebut.

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POLITEKNIK STIA LAN JAKARTA

LAMPIRAN

Lampiran 1 Instrumen Penelitian

Instrumen Penelitian

PENGARUH PENERAPAN SISTEM PENGENDALIAN INTERN TERHADAP KUALITAS LAPORAN KEUANGAN KEMENTERIAN/LEMBAGA DENGAN STANDAR AKUNTANSI PEMERINTAHAN SEBAGAI VARIABEL INTERVENING (STUDI KASUS PADA KEMENTERIAN PERDAGANGAN)

Nama : Eka Voliana

NPM : 1963001012

Program Studi Magister Terapan Administrasi Pembangunan Negara

Konsentrasi Manajemen Keuangan Negara

POLITEKNIK STIA LAN

Jakarta

2022

Kepada Yth. Bapak/Ibu yang bekerja di bidang : Akuntansi dan Pelaporan Keuangan/Pengendalian Intern/Pengelolaan Keuangan
di Kementerian Perdagangan

Keselamatan, kesejahteraan, Kesehatan dan keberhasilan mudah-mudahan menyertai Bapak/Ibu dalam tugas sehari-hari.

Dengan Hormat,

Saya, Eka Voliana, NPM : 1963001012, adalah mahasiswa Program Magister Terapan Administrasi Publik Konsentrasi Manajemen Keuangan Negara pada Politeknik STIA LAN Jakarta, yang sedang melakukan penelitian dengan judul "Pengaruh Sistem Pengendalian Intern Terhadap Kualitas Laporan Keuangan Kementerian/Lembaga dengan Penerapan Standar Akuntansi Pemerintah Sebagai Variabel Intervening (Studi Kasus pada Kementerian Perdagangan)".

Perkenankanlah kami menyampaikan permohonan kesediaan Bapak/Ibu sebagai responden untuk mengisi kuesioner ini. Semua jawaban yang Bapak/Ibu berikan akan dijaga kerahasiaannya. Hasil dari penelitian semata-mata digunakan untuk kepentingan pengetahuan dan bersifat akademis.

Saya mengucapkan terima kasih atas kesediaan Bapak/Ibu menjadi responden dengan mengisi Instrumen Penelitian ini. Saya sangat berharap kuesioner ini dapat diisi secara obyektif dan terbuka agar dapat memberikan kesimpulan yang tepat.

Hormat Saya,

Eka Voliana

I. Data Responden

Usia : Tahun
Jenis kelamin :
Unit Kerja :
Masa Kerja : Tahun
Bidang Pekerjaan : Pengendalian Internal/Akuntansi dan Pelaporan Keuangan/Pengelola Keuangan

II. Petunjuk Pengisian:

1. Mohon terlebih dahulu Bapak/Ibu membaca pernyataan berikut dengan cermat sebelum mengisi.
2. Beri tanda centang (√) yang menjadi jawaban pilihan Bapak/Ibu disalah satu penilaian yang tersedia.
3. Kuesioner ini menggunakan Skala likert 5 poin (sesuai dengan kriteria penilaian) sebagai berikut.
   1. Sangat Tidak Setuju (STS)
   2. Tidak Setuju (TS)
   3. Netral (N)
   4. Setuju (S)
   5. Sangat Setuju (SS)

III. Kuesioner

1.Kualitas Laporan Keuangan Kementerian Perdagangan

Laporan Keuangan yang berkualitas memiliki 4 unsur, yaitu : relevan, andal, dapat dipahami dan dapat dibandingkan. (Peraturan Pemerintah Nomor 71 Tahunh 2010). Daftar pertanyaan berikut ini digunakan untuk menjelaskan kualitas LKKL

No.	Pernyataan	STS	TS	N	S	SS
Relevan						
1	Laporan Keuangan di Instansi Bapak/Ibu digunakan sebagai dasar evaluasi keputusan/kebijakan di masa lalu.					
2	Laporan Keuangan di Instansi Bapak/Ibu dapat digunakan untuk memprediksi aktivitas keuangan periode yang akan datang					
3	Laporan Keuangan di Instansi Bapak/Ibu dibuat dan disampaikan dengan tepat waktu					
4	Pengungkapan informasi tambahan yang dibutuhkan disajikan secara lengkap dalam Catatan atas Laporan Keuangan					
Andal						
5	Informasi yang ada pada Laporan Keuangan Bapak/Ibu terbebas dari kesalahan yang fatal dan salah saji material					
6	Informasi yang ada pada Laporan Keuangan Bapak/Ibu telah mencatat dan membukukan seluruh transaksi yang seharusnya disajikan,					
7	Isi Laporan Keuangan Instansi Bapak/Ibu dapat diverifikasi dan diuji kebenarannya.					
8	Pemberian informasi pada Laporan Keuangan Instansi Bapak/Ibu tidak memihak pada kepentingan tertentu.					
Dapat Dipahami						
9	Informasi yang ada dalam Laporan Keuangan Instansi Bapak/Ibu sesuai dengan kebutuhan *stakeholders*.					
10	Informasi dalam Laporan Keuangan Bapak/Ibu menggunakan istilah-istilah yang mudah dipahami.					
11	Pengguna mudah mengintepretasikan informasi yang disajikan dalam Laporan Keuangan Instansi Bapak/Ibu.					
Dapat Dibandingkan						
12	Kebijakan Akuntansi (misalnya : penyisihan piutang dan penyusutan aset tetap) dalam Laporan Keuangan instansi Bapak/Ibu diterapkan secara konsisten setiap periode.					
13	Isi LKKL Instansi Bapak/Ibu dapat dibandingkan dengan periode sebelumnya.					
14	Isi LKKL Instansi Bapak/Ibu dapat dibandingkan dengan Kementerian Negara/Lembaga lain yang sejenis.					

2. Penerapan Standar Akuntansi Pemerintahan (SAP)

Berasarkan PP 71/2010, Penerapan SAP dapat dilihat diantaranya pada PSAP Nomor 01, 02, 04, 05, 07, 09,dan 10. Daftar pertanyaan berikut ini digunakan untuk menjelaskan Penerapan SAP

No.	Pernyataan	STS	TS	N	S	SS
Penyajian Laporan Keuangan						
1	Selalu menerapkan basis akrual untuk mengakui pendapatan, belanja pembiayaan, aset, kewajiban dan ekuitas					
2	Selalu menyajikan Laporan Realisasi Anggaran dengan basis akrual					
Laporan Realisasi Anggaran Berbasis Kas						
3	Selalu menyusun dan menyajikan Laporan Realisasi Anggaran menggunakan Akuntansi berbasis kas					
4	Selalu mencatat pendapatan berdasarkan asas bruto.					
5	Mengakui belanja saat terjadinya pengeluaran dari rekening kas umum negara					
Catatan atas Laporan Keuangan						
6	Catatan atas laporan keuangan Satker selalu menyajikan informasi secara lengkap tentang penjelasan pos-pos dalam laporan keuangan					
7	Catatan atas Laporan Keuangan harus dapat menjelaskan perubahan anggaran yang penting selama periode berjalan					
Akuntansi Persediaan						
8	Selalu mengakui persediaan pada saat diterima atau hak kepemilikannya dan atau kepenguasaannya berpindah					
9	Pencatatan persediaan dilakukan berdasarkan hasil inventarisasi fisik pada akhir periode akuntansi					
Akuntansi Aset Tetap						
10	Selalu mengklasifikasikan aset tetap berdasarkan kesamaan dalam sifat atau fungsinya dalam operasi entitas.					
11	Selalu mencatat atau menilai aset tetap sebesar biaya perolehannya.					
Akuntansi Kewajiban						
12	Selalu mengakui kewajiban pada saat dana pinjaman diterima dan atau pada saat kewajiban timbul.					
13	Selalu mencatat kewajiban sebesar nilai nominal					
Koreksi Kesalahan						
14	Selalu melakukan koreksi terhadap kesalahan yang ditemukan berdasarkan SAP					
15	Selalu mengoreksi kesalahan yang tidak berulang melalui pembetulan pos-pos neraca terkait pada periode ditemukannya kesalahan.					

3. Sistem Pengendalian Intern

Berdasarkan PP 60/2008, berikut ini adalah parameter Sistem Pengendalian Intern dilihat dari aspek : 1) Lingkungan Pengendalian; 2) Penilaian Risiko; 3) Aktivitas Pengendalian; 4) Informasi dan Komunikasi; 5) Pemantauan (Monitoring) . Daftar pertanyaan berikut ini digunakan untuk menjelaskan SPIP

Lingkungan Pengendalian						
1	Terdapat aturan standar kompetensi untuk tugas dan fungsi di bidang akuntansi dan pelaporan.					
2	Dilakukan tindakan yang tegas terhadap pelanggaran prosedur dan kebijakan di bidang akuntansi dan pelaporan keuangan.					
Penilaian Risiko						
3	Dilakukan identifikasi risiko (disusun daftar risiko atas pengelolaan dan penyusunan laporan keuangan.					
4	Dilakukan perangkingan risiko atas pengelolaan dan penyusunan laporan keuangan.					
5	Disusun rencana menanggulangi (mitigasi) risiko pengelolaan dan penyusunan laporan keuangan.					
Aktivitas Pengendalian						
6	APIP (Inspektorat) melakukan pengendalian pencatatan transaksi keuangan secara menyeluruh					
7	Terdapat pedoman pengelolaan keuangan (SOP) di Instansi Bapak/Ibu.					
8	Kebijakan pengamanan fisik atas aset telah ditetapkan dan diimplementasikan dengan baik.					
9	APIP (Inspektorat) melakukan pendampingan dan review dalam penyusunan LKKL.					
Informasi dan Komunikasi						
10	Pegawai memahami risiko di bidang pengelolaan keuangan negara.					
11	Daftar risiko diinformasikan dan dikomunikasikan dengan baik.					
12	Permasalahan pengelolaan keuangan dikomunikasikan/diselesaikan bersama.					
Pemantauan (Monitoring)						
13	Evaluasi berkala terhadap kualitas sistem pengendalian intern.					
14	Review berjenjang dilakukan secara tertib dan teratur.					
15	APIP (Inspektorat) melakukan monitoring pengendalian yang telah dijalankan.					
16	Penyusunan LK menindaklanjuti hasil review dan saran yang diberikan oleh inspektorat.					

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Lampiran 2 Hasil Kuesioner Pretest

Timestamp	Nama	Usia	Jenis kelamin	Sistem Pengendalian Intern Pemerintah																
				SPI1		SPI2			SPI3				SPI4			SPI5				
				X1	X2	X3	X4	X5	X6	X7	X8	X9	X10	X11	X12	X13	X14	X15	X16	X_Total
9/30/2022 16:01	Rustan	30 - 39	Laki-Laki	5	5	5	5	5	5	5	5	4	5	5	5	5	5	5	5	79
9/30/2022 16:06	Imam Mahdi	30 - 39	Laki-Laki	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	80
9/30/2022 16:31	Voldemort	30 - 39	Laki-Laki	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	64
9/30/2022 16:34	Nanang Faosi	30 - 39	Laki-Laki	4	4	5	3	5	4	5	4	4	4	4	3	5	4	5	5	68
9/30/2022 16:37	Hilmansyah	30 - 39	Laki-Laki	5	4	4	4	4	4	5	4	4	4	4	4	5	5	5	5	70
9/30/2022 16:40	Teguh Permana Putra	30 - 39	Laki-Laki	4	4	4	4	4	3	4	4	4	3	3	4	4	5	4	4	62
9/30/2022 16:43	Ammar	30 - 39	Laki-Laki	5	4	5	4	5	4	5	4	4	5	4	5	4	5	4	4	71
9/30/2022 16:53	Amrih Damar Susilo	30 - 39	Laki-Laki	4	4	5	5	5	5	5	5	5	4	4	4	4	5	5	5	74
9/30/2022 16:55	Grace Julia Slat	30 - 39	Perempuan	5	5	5	5	5	5	5	5	5	4	4	4	5	5	5	5	77
9/30/2022 17:20	Redy Yuniarto	30 - 39	Laki-Laki	5	5	5	5	5	5	5	4	5	5	5	5	5	5	5	5	79
9/30/2022 17:24		30 - 39	Laki-Laki	5	5	5	4	4	4	4	5	5	4	4	4	4	5	5	4	71
9/30/2022 17:27	Tri W	30 - 39	Perempuan	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	64
9/30/2022 17:28	Yanti	30 - 39	Perempuan	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	80
9/30/2022 17:39	Andri Anto Setiawan	30 - 39	Laki-Laki	5	4	5	5	5	5	5	5	5	5	5	5	5	5	5	5	79
10/1/2022 7:01	heri kiswanto	30 - 39	Laki-Laki	4	4	4	4	4	4	4	4	3	4	4	4	3	4	4	4	62
10/1/2022 13:19	Rina	30 - 39	Perempuan	5	5	5	5	5	3	5	4	3	5	5	5	5	4	3	5	72
10/1/2022 14:42	Puspita AY	30 - 39	Perempuan	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	64
10/1/2022 18:54	Bagus	30 - 39	Laki-Laki	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	80
10/2/2022 6:55	Lisa	30 - 39	Perempuan	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	64
10/2/2022 7:39	Yasir	30 - 39	Laki-Laki	3	4	4	4	4	3	4	4	4	3	3	4	3	4	4	4	59
10/2/2022 8:28	RAW	30 - 39	Laki-Laki	5	4	4	5	4	5	4	5	4	4	4	5	4	4	4	5	70
10/2/2022 12:52	Sri Endah Fajarwati	30 - 39	Perempuan	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	64
10/2/2022 17:53	Indri	30 - 39	Perempuan	4	4	4	4	4	5	5	4	5	4	4	5	4	5	5	5	71
10/2/2022 19:26	Gani Werdani	30 - 39	Perempuan	4	4	4	4	4	4	4	4	4	3	4	4	4	4	4	4	63
10/2/2022 19:56	Wahyu n	> 39	Perempuan	4	4	4	4	3	3	4	4	4	4	3	3	4	4	4	4	60
10/3/2022 20:33	Wahyuningsih	30 - 39	Perempuan	4	3	4	3	3	3	4	3	3	3	3	3	3	3	4	4	53
10/5/2022 9:02		30 - 39	Perempuan	4	3	3	4	4	4	4	4	4	4	4	4	4	4	4	4	62
10/5/2022 9:18		30 - 39	Perempuan	4	4	4	4	4	3	4	4	4	4	4	4	4	4	4	4	63
10/5/2022 11:31	Imam suleni	30 - 39	Laki-Laki	4	5	5	4	4	4	4	4	4	4	5	5	5	4	4	4	69
10/6/2022 10:59	Sari	30 - 39	Perempuan	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	64

Timestamp	Nama	Usia	Jenis kelamin	Penerapan SAP														
				SAP1		SAP2			SAP3		SAP4		SAP5		SAP6		SAP7		
				Z1	Z2	Z3	Z4	Z5	Z6	Z7	Z8	Z9	Z10	Z11	Z12	Z13	Z14	Z15	Z_Total
9/30/2022 16:01	Rustan	30 - 39	Laki-Laki	4	4	5	5	5	5	4	5	5	5	5	5	5	5	5	72
9/30/2022 16:06	Imam Mahdi	30 - 39	Laki-Laki	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	75
9/30/2022 16:31	Voldemort	30 - 39	Laki-Laki	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	60
9/30/2022 16:34	Nanang Faosi	30 - 39	Laki-Laki	5	4	5	3	3	5	5	5	5	4	5	5	5	3	4	66
9/30/2022 16:37	Hilmansyah	30 - 39	Laki-Laki	5	5	5	5	5	4	5	5	5	4	5	4	4	4	4	69
9/30/2022 16:40	Teguh Permana Putra	30 - 39	Laki-Laki	4	5	5	4	4	4	4	4	3	4	4	4	4	4	4	61
9/30/2022 16:43	Ammar	30 - 39	Laki-Laki	5	5	5	5	5	4	4	5	4	5	4	5	4	5	4	69
9/30/2022 16:53	Amrih Damar Susilo	30 - 39	Laki-Laki	4	4	5	5	4	4	4	4	4	3	4	4	4	4	4	61
9/30/2022 16:55	Grace Julia Slat	30 - 39	Perempuan	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	75
9/30/2022 17:20	Redy Yuniarto	30 - 39	Laki-Laki	4	4	4	4	4	5	5	4	4	4	4	4	4	5	4	63
9/30/2022 17:24		30 - 39	Laki-Laki	4	4	4	4	4	4	4	4	5	4	5	5	4	4	4	63
9/30/2022 17:27	Tri W	30 - 39	Perempuan	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	60
9/30/2022 17:28	Yanti	30 - 39	Perempuan	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	75
9/30/2022 17:39	Andri Anto Setiawan	30 - 39	Laki-Laki	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	75
10/1/2022 7:01	heri kiswanto	30 - 39	Laki-Laki	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	60
10/1/2022 13:19	Rina	30 - 39	Perempuan	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	75
10/1/2022 14:42	Puspita AY	30 - 39	Perempuan	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	60
10/1/2022 18:54	Bagus	30 - 39	Laki-Laki	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	75
10/2/2022 6:55	Lisa	30 - 39	Perempuan	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	60
10/2/2022 7:39	Yasir	30 - 39	Laki-Laki	4	4	4	4	4	4	4	3	4	4	4	4	4	4	4	59
10/2/2022 8:28	RAW	30 - 39	Laki-Laki	5	4	5	4	5	5	4	4	5	5	4	5	4	4	5	68
10/2/2022 12:52	Sri Endah Fajarwati	30 - 39	Perempuan	4	4	4	3	4	4	4	4	3	4	4	4	4	4	4	58
10/2/2022 17:53	Indri	30 - 39	Perempuan	4	5	4	4	5	5	5	4	5	4	5	4	4	4	4	66
10/2/2022 19:26	Gani Werdani	30 - 39	Perempuan	4	4	3	3	4	4	4	4	4	4	4	4	4	4	4	58
10/2/2022 19:56	Wahyu n	> 39	Perempuan	4	4	4	4	4	4	4	3	4	4	4	4	4	4	4	59
10/3/2022 20:33	Wahyuningsih	30 - 39	Perempuan	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	60
10/5/2022 9:02		30 - 39	Perempuan	4	4	4	3	4	4	4	4	4	4	4	4	4	4	4	59
10/5/2022 9:18		30 - 39	Perempuan	4	4	4	T4	T4	4	4	4	4	4	4	4	4	4	4	52
10/5/2022 11:31	Imam suleni	30 - 39	Laki-Laki	3	4	5	5	5	4	4	4	4	4	5	5	5	4	4	65
10/6/2022 10:59	Sari	30 - 39	Perempuan	4	5	5	4	4	4	4	4	4	4	4	5	4	4	4	63

Timestamp	Nama	Usia	Jenis kelamin	Kualitas LKKL														
				LK1				LK2				LK3			LK4			
				Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10	Y11	Y12	Y13	Y14	Y_Total
9/30/2022 16:01	Rustan	30 - 39	Laki-Laki	5	5	5	4	5	5	5	5	5	5	5	5	5	5	69
9/30/2022 16:06	Imam Mahdi	30 - 39	Laki-Laki	5	5	5	5	5	5	5	5	5	5	5	5	5	5	70
9/30/2022 16:31	Voldemor t	30 - 39	Laki-Laki	4	4	4	4	4	4	4	4	4	4	4	4	4	4	56
9/30/2022 16:34	Nanang Faosi	30 - 39	Laki-Laki	5	5	5	5	3	5	5	4	5	5	4	4	5	4	64
9/30/2022 16:37	Hilmansya h	30 - 39	Laki-Laki	4	4	5	4	4	4	4	5	4	4	4	5	5	4	60
9/30/2022 16:40	Teguh Permana Putra	30 - 39	Laki-Laki	4	4	4	3	4	4	4	4	4	4	4	4	5	5	57
9/30/2022 16:43	Ammar	30 - 39	Laki-Laki	5	5	5	5	4	5	5	5	4	4	5	5	5	5	67
9/30/2022 16:53	Amrih Damar Susilo	30 - 39	Laki-Laki	5	4	5	5	4	5	5	4	4	5	4	5	5	4	64
9/30/2022 16:55	Grace Julia Slat	30 - 39	Perempuan	5	4	5	5	5	5	5	5	5	5	5	5	5	5	69
9/30/2022 17:20	Redy Yuniarto	30 - 39	Laki-Laki	4	4	5	5	5	5	5	5	4	4	4	5	5	5	65
9/30/2022 17:24		30 - 39	Laki-Laki	4	4	4	4	4	4	4	5	4	5	5	5	5	5	62
9/30/2022 17:27	Tri W	30 - 39	Perempuan	4	4	4	4	4	4	4	4	4	4	4	4	4	4	56
9/30/2022 17:28	Yanti	30 - 39	Perempuan	5	5	5	5	5	5	5	5	5	5	5	5	5	5	70
9/30/2022 17:39	Andri Anto Setiawan	30 - 39	Laki-Laki	4	5	5	5	4	5	5	5	5	5	5	5	5	5	68
10/1/2022 7:01	heri kiswanto	30 - 39	Laki-Laki	3	4	5	4	4	4	4	4	4	4	4	4	4	4	56
10/1/2022 13:19	Rina	30 - 39	Perempuan	5	5	5	5	5	5	5	5	5	5	5	5	5	5	70
10/1/2022 14:42	Puspita AY	30 - 39	Perempuan	4	3	4	4	4	4	4	4	4	4	4	4	4	4	55
10/1/2022 18:54	Bagus	30 - 39	Laki-Laki	5	5	5	5	5	5	5	5	5	5	5	5	5	5	70
10/2/2022 6:55	Lisa	30 - 39	Perempuan	4	4	4	4	4	4	4	4	4	4	4	4	4	4	56
10/2/2022 7:39	Yasir	30 - 39	Laki-Laki	4	4	5	4	4	4	4	4	4	4	5	4	4	4	58
10/2/2022 8:28	RAW	30 - 39	Laki-Laki	4	4	4	5	5	4	5	5	4	5	5	5	5	4	64
10/2/2022 12:52	Sri Endah Fajarwati	30 - 39	Perempuan	4	4	4	4	4	4	4	4	3	4	4	4	4	4	55
10/2/2022 17:53	Indri	30 - 39	Perempuan	5	4	5	5	5	5	4	5	5	4	4	4	5	4	64
10/2/2022 19:26	Gani Werdani	30 - 39	Perempuan	4	4	3	4	3	4	4	4	4	4	4	4	4	4	54
10/2/2022 19:56	Wahyu n	> 39	Perempuan	4	4	5	4	4	4	4	4	4	4	4	4	4	4	57
10/3/2022 20:33	Wahyunin gsih	30 - 39	Perempuan	4	4	4	4	4	4	4	4	4	4	4	4	4	4	56
10/5/2022 9:02		30 - 39	Perempuan	4	4	4	4	4	4	4	4	4	4	4	4	4	4	56
10/5/2022 9:18		30 - 39	Perempuan	4	4	5	4	4	5	5	3	3	3	3	4	4	3	54
10/5/2022 11:31	Imam suleni	30 - 39	Laki-Laki	4	4	5	5	4	5	4	5	4	4	4	5	5	4	62
10/6/2022 10:59	Sari	30 - 39	Perempuan	4	4	5	4	4	4	4	4	4	4	4	4	4	4	57

Lampiran 3 Uji Validitas Pretest

Kualitas Laporan Keuangan Kementerian Lembaga

Correlations

		Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10	Y11	Y12	Y13	Y14	Y_Total
Y1	Pearson Correlation	1	.627**	.412*	.618**	.442*	.737**	.652**	.465**	.669**	.590**	.472**	.483**	.627**	.472**	.768**
	Sig. (2-tailed)		.000	.024	.000	.014	.000	.000	.010	.000	.001	.009	.007	.000	.009	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Y2	Pearson Correlation	.627**	1	.462*	.510**	.285	.638**	.674**	.478**	.646**	.584**	.584**	.503**	.548**	.584**	.752**
	Sig. (2-tailed)	.000		.010	.004	.127	.000	.000	.008	.000	.001	.001	.005	.002	.001	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Y3	Pearson Correlation	.412*	.462*	1	.522**	.409*	.676**	.510**	.345	.409*	.224	.224	.434*	.462*	.224	.588**
	Sig. (2-tailed)	.024	.010		.003	.025	.000	.004	.062	.025	.234	.234	.016	.010	.234	.001
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Y4	Pearson Correlation	.618**	.510**	.522**	1	.452*	.772**	.705**	.625**	.560**	.560**	.448*	.652**	.632**	.336	.781**
	Sig. (2-tailed)	.000	.004	.003		.012	.000	.000	.000	.001	.001	.013	.000	.000	.069	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Y5	Pearson Correlation	.442*	.285	.409*	.452*	1	.446*	.478**	.637**	.466**	.407*	.518**	.566**	.486**	.518**	.667**
	Sig. (2-tailed)	.014	.127	.025	.012		.013	.008	.000	.009	.026	.003	.001	.007	.003	.000

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	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Y6	Pearson Correlation	.737**	.638**	.676**	.772**	.446*	1	.800**	.470**	.566**	.414*	.290	.598**	.683**	.414*	.788**
	Sig. (2-tailed)	.000	.000	.000	.000	.013		.000	.009	.001	.023	.120	.000	.000	.023	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Y7	Pearson Correlation	.652**	.674**	.510**	.705**	.478**	.800**	1	.405*	.478**	.584**	.459*	.665**	.629**	.459*	.786**
	Sig. (2-tailed)	.000	.000	.004	.000	.008	.000		.026	.008	.001	.011	.000	.000	.011	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Y8	Pearson Correlation	.465**	.478**	.345	.625**	.637**	.470**	.405*	1	.637**	.629**	.740**	.829**	.799**	.740**	.823**
	Sig. (2-tailed)	.010	.008	.062	.000	.000	.009	.026		.000	.000	.000	.000	.000	.000	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Y9	Pearson Correlation	.669**	.646**	.409*	.560**	.466**	.566**	.478**	.637**	1	.740**	.629**	.446*	.606**	.629**	.793**
	Sig. (2-tailed)	.000	.000	.025	.001	.009	.001	.008	.000		.000	.000	.013	.000	.000	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Y10	Pearson Correlation	.590**	.584**	.224	.560**	.407*	.414*	.584**	.629**	.740**	1	.769**	.663**	.667**	.654**	.791**
	Sig. (2-tailed)	.001	.001	.234	.001	.026	.023	.001	.000	.000		.000	.000	.000	.000	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Y11	Pearson Correlation	.472**	.584**	.224	.448*	.518**	.290	.459*	.740**	.629**	.769**	1	.663**	.542**	.769**	.758**

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	Sig. (2-tailed)	.009	.001	.234	.013	.003	.120	.011	.000	.000	.000		.000	.002	.000	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Y12	Pearson Correlation	.483**	.503**	.434*	.652**	.566**	.598**	.665**	.829**	.446*	.663**	.663**	1	.818**	.663**	.835**
	Sig. (2-tailed)	.007	.005	.016	.000	.001	.000	.000	.000	.013	.000	.000		.000	.000	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Y13	Pearson Correlation	.627**	.548**	.462*	.632**	.486**	.683**	.629**	.799**	.606**	.667**	.542**	.818**	1	.667**	.851**
	Sig. (2-tailed)	.000	.002	.010	.000	.007	.000	.000	.000	.000	.000	.002	.000		.000	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Y14	Pearson Correlation	.472**	.584**	.224	.336	.518**	.414*	.459*	.740**	.629**	.654**	.769**	.663**	.667**	1	.758**
	Sig. (2-tailed)	.009	.001	.234	.069	.003	.023	.011	.000	.000	.000	.000	.000	.000		.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Y_Total	Pearson Correlation	.768**	.752**	.588**	.781**	.667**	.788**	.786**	.823**	.793**	.791**	.758**	.835**	.851**	.758**	1
	Sig. (2-tailed)	.000	.000	.001	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30

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

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

POLITEKNIK STIA LAN JAKARTA

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Correlations

		Z1	Z2	Z3	Z4	Z5	Z6	Z7	Z8	Z9	Z10	Z11	Z12	Z13	Z14	Z15	Z_Total
Z1	Pearson Correlation	1	.618**	.542**	.366	.421*	.618**	.672**	.729**	.638**	.693**	.440*	.524**	.456*	.446*	.659**	.731**
	Sig. (2-tailed)		.000	.002	.051	.023	.000	.000	.000	.000	.000	.015	.003	.011	.014	.000	.000
	N	30	30	30	29	29	30	30	30	30	30	30	30	30	30	30	30
Z2	Pearson Correlation	.618**	1	.599**	.561**	.622**	.426*	.636**	.611**	.387*	.549**	.508**	.451*	.408*	.549**	.480**	.708**
	Sig. (2-tailed)	.000		.000	.002	.000	.019	.000	.000	.035	.002	.004	.012	.025	.002	.007	.000
	N	30	30	30	29	29	30	30	30	30	30	30	30	30	30	30	30
Z3	Pearson Correlation	.542**	.599**	1	.687**	.519**	.476**	.420*	.648**	.431*	.494**	.533**	.711**	.622**	.379*	.573**	.735**
	Sig. (2-tailed)	.002	.000		.000	.004	.008	.021	.000	.017	.005	.002	.000	.000	.039	.001	.000
	N	30	30	30	29	29	30	30	30	30	30	30	30	30	30	30	30
Z4	Pearson Correlation	.366	.561**	.687**	1	.770**	.351	.384*	.532**	.471**	.498**	.527**	.498**	.531**	.694**	.577**	.739**
	Sig. (2-tailed)	.051	.002	.000		.000	.062	.040	.003	.010	.006	.003	.006	.003	.000	.001	.000
	N	29	29	29	29	29	29	29	29	29	29	29	29	29	29	29	29
Z5	Pearson Correlation	.421*	.622**	.519**	.770**	1	.493**	.422*	.534**	.540**	.719**	.564**	.511**	.484**	.719**	.694**	.779**
	Sig. (2-tailed)	.023	.000	.004	.000		.007	.023	.003	.003	.000	.001	.005	.008	.000	.000	.000
	N	29	29	29	29	29	29	29	29	29	29	29	29	29	29	29	29

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Z6	Pearson Correlation	.618**	.426*	.476**	.351	.493**	1	.783**	.611**	.735**	.684**	.649**	.591**	.709**	.549**	.793**	.783**
	Sig. (2-tailed)	.000	.019	.008	.062	.007		.000	.000	.000	.000	.000	.001	.000	.002	.000	.000
	N	30	30	30	29	29	30	30	30	30	30	30	30	30	30	30	30
Z7	Pearson Correlation	.672**	.636**	.420*	.384*	.422*	.783**	1	.658**	.672**	.460*	.722**	.381*	.617**	.460*	.533**	.732**
	Sig. (2-tailed)	.000	.000	.021	.040	.023	.000		.000	.000	.010	.000	.038	.000	.010	.002	.000
	N	30	30	30	29	29	30	30	30	30	30	30	30	30	30	30	30
Z8	Pearson Correlation	.729**	.611**	.648**	.532**	.534**	.611**	.658**	1	.617**	.666**	.688**	.649**	.710**	.552**	.640**	.811**
	Sig. (2-tailed)	.000	.000	.000	.003	.003	.000	.000		.000	.000	.000	.000	.000	.002	.000	.000
	N	30	30	30	29	29	30	30	30	30	30	30	30	30	30	30	30
Z9	Pearson Correlation	.638**	.387*	.431*	.471**	.540**	.735**	.672**	.617**	1	.582**	.799**	.639**	.610**	.364*	.674**	.760**
	Sig. (2-tailed)	.000	.035	.017	.010	.003	.000	.000	.000		.001	.000	.000	.000	.048	.000	.000
	N	30	30	30	29	29	30	30	30	30	30	30	30	30	30	30	30
Z10	Pearson Correlation	.693**	.549**	.494**	.498**	.719**	.684**	.460*	.666**	.582**	1	.505**	.727**	.653**	.746**	.864**	.808**
	Sig. (2-tailed)	.000	.002	.005	.006	.000	.000	.010	.000	.001		.004	.000	.000	.000	.000	.000
	N	30	30	30	29	29	30	30	30	30	30	30	30	30	30	30	30
Z11	Pearson Correlation	.440*	.508**	.533**	.527**	.564**	.649**	.722**	.688**	.799**	.505**	1	.659**	.802**	.372*	.585**	.784**
	Sig. (2-tailed)	.015	.004	.002	.003	.001	.000	.000	.000	.000	.004		.000	.000	.043	.001	.000

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	N	30	30	30	29	29	30	30	30	30	30	30	30	30	30	30	30
Z12	Pearson Correlation	.524**	.451*	.711**	.498**	.511**	.591**	.381*	.649**	.639**	.727**	.659**	1	.749**	.464**	.690**	.778**
	Sig. (2-tailed)	.003	.012	.000	.006	.005	.001	.038	.000	.000	.000	.000		.000	.010	.000	.000
	N	30	30	30	29	29	30	30	30	30	30	30	30	30	30	30	30
Z13	Pearson Correlation	.456*	.408*	.622**	.531**	.484**	.709**	.617**	.710**	.610**	.653**	.802**	.749**	1	.511**	.757**	.794**
	Sig. (2-tailed)	.011	.025	.000	.003	.008	.000	.000	.000	.000	.000	.000	.000		.004	.000	.000
	N	30	30	30	29	29	30	30	30	30	30	30	30	30	30	30	30
Z14	Pearson Correlation	.446*	.549**	.379*	.694**	.719**	.549**	.460*	.552**	.364*	.746**	.372*	.464**	.511**	1	.716**	.708**
	Sig. (2-tailed)	.014	.002	.039	.000	.000	.002	.010	.002	.048	.000	.043	.010	.004		.000	.000
	N	30	30	30	29	29	30	30	30	30	30	30	30	30	30	30	30
Z15	Pearson Correlation	.659**	.480**	.573**	.577**	.694**	.793**	.533**	.640**	.674**	.864**	.585**	.690**	.757**	.716**	1	.843**
	Sig. (2-tailed)	.000	.007	.001	.001	.000	.000	.002	.000	.000	.000	.001	.000	.000	.000		.000
	N	30	30	30	29	29	30	30	30	30	30	30	30	30	30	30	30
Z_Total	Pearson Correlation	.731**	.708**	.735**	.739**	.779**	.783**	.732**	.811**	.760**	.808**	.784**	.778**	.794**	.708**	.843**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	30	30	30	29	29	30	30	30	30	30	30	30	30	30	30	30

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

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

STIA LAN JAKARTA

Sistem Pengendalian Intern Pemerintah

Correlations

		X1	X2	X3	X4	X5	X6	X7	X8	X9	X10	X11	X12	X13	X14	X15	X16	X_Total
X1	Pearson Correlation	1	.593**	.617**	.645**	.593**	.555**	.644**	.603**	.386*	.743**	.644**	.588**	.685**	.617**	.442*	.644**	.794**
	Sig. (2-tailed)		.001	.000	.000	.001	.001	.000	.000	.035	.000	.000	.001	.000	.000	.014	.000	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
X2	Pearson Correlation	.593**	1	.776**	.638**	.601**	.421*	.478**	.598**	.457*	.585**	.682**	.582**	.677**	.560**	.375*	.478**	.755**
	Sig. (2-tailed)	.001		.000	.000	.000	.021	.008	.000	.011	.001	.000	.001	.000	.001	.041	.008	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
X3	Pearson Correlation	.617**	.776**	1	.504**	.760**	.453*	.705**	.564**	.461*	.623**	.623**	.459*	.651**	.565**	.506**	.583**	.779**
	Sig. (2-tailed)	.000	.000		.005	.000	.012	.000	.001	.010	.000	.000	.011	.000	.001	.004	.001	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
X4	Pearson Correlation	.645**	.638**	.504**	1	.655**	.642**	.532**	.779**	.523**	.652**	.652**	.727**	.542**	.609**	.326	.649**	.803**
	Sig. (2-tailed)	.000	.000	.005		.000	.000	.002	.000	.003	.000	.000	.000	.002	.000	.079	.000	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
X5	Pearson Correlation	.593**	.601**	.760**	.655**	1	.618**	.815**	.622**	.493**	.718**	.718**	.597**	.687**	.657**	.489**	.700**	.852**

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	Sig. (2-tailed)	.001	.000	.000	.000		.000	.000	.000	.006	.000	.000	.000	.000	.000	.006	.000	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
X6	Pearson Correlation	.555**	.421*	.453*	.642**	.618**	1	.587**	.719**	.712**	.561**	.636**	.586**	.512**	.620**	.725**	.681**	.804**
	Sig. (2-tailed)	.001	.021	.012	.000	.000		.001	.000	.000	.001	.000	.001	.004	.000	.000	.000	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
X7	Pearson Correlation	.644**	.478**	.705**	.532**	.815**	.587**	1	.464**	.493**	.682**	.573**	.485**	.699**	.705**	.644**	.864**	.818**
	Sig. (2-tailed)	.000	.008	.000	.002	.000	.001		.010	.006	.000	.001	.007	.000	.000	.000	.000	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
X8	Pearson Correlation	.603**	.598**	.564**	.779**	.622**	.719**	.464**	1	.694**	.519**	.519**	.504**	.504**	.682**	.603**	.596**	.792**
	Sig. (2-tailed)	.000	.000	.001	.000	.000	.000	.010		.000	.003	.003	.005	.005	.000	.000	.001	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
X9	Pearson Correlation	.386*	.457*	.461*	.523**	.493**	.712**	.493**	.694**	1	.377*	.377*	.389*	.477**	.762**	.793**	.493**	.708**
	Sig. (2-tailed)	.035	.011	.010	.003	.006	.000	.006	.000		.040	.040	.034	.008	.000	.000	.006	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
X10	Pearson Correlation	.743**	.585**	.623**	.652**	.718**	.561**	.682**	.519**	.377*	1	.826**	.680**	.680**	.526**	.348	.573**	.808**
	Sig. (2-tailed)	.000	.001	.000	.000	.000	.001	.000	.003	.040		.000	.000	.000	.003	.059	.001	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30

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X11	Pearson Correlation	.644**	.682**	.623**	.652**	.718**	.636**	.573**	.519**	.377*	.826**	1	.766**	.766**	.428*	.348	.573**	.815**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.001	.003	.040	.000		.000	.000	.018	.059	.001	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
X12	Pearson Correlation	.588**	.582**	.459*	.727**	.597**	.586**	.485**	.504**	.389*	.680**	.766**	1	.494**	.555**	.200	.485**	.732**
	Sig. (2-tailed)	.001	.001	.011	.000	.000	.001	.007	.005	.034	.000	.000		.005	.001	.288	.007	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
X13	Pearson Correlation	.685**	.677**	.651**	.542**	.687**	.512**	.699**	.504**	.477**	.680**	.766**	.494**	1	.555**	.491**	.699**	.806**
	Sig. (2-tailed)	.000	.000	.000	.002	.000	.004	.000	.005	.008	.000	.000	.005		.001	.006	.000	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
X14	Pearson Correlation	.617**	.560**	.565**	.609**	.657**	.620**	.705**	.682**	.762**	.526**	.428*	.555**	.555**	1	.727**	.583**	.804**
	Sig. (2-tailed)	.000	.001	.001	.000	.000	.000	.000	.000	.000	.003	.018	.001	.001		.000	.001	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
X15	Pearson Correlation	.442*	.375*	.506**	.326	.489**	.725**	.644**	.603**	.793**	.348	.348	.200	.491**	.727**	1	.644**	.684**
	Sig. (2-tailed)	.014	.041	.004	.079	.006	.000	.000	.000	.000	.059	.059	.288	.006	.000		.000	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
X16	Pearson Correlation	.644**	.478**	.583**	.649**	.700**	.681**	.864**	.596**	.493**	.573**	.573**	.485**	.699**	.583**	.644**	1	.809**
	Sig. (2-tailed)	.000	.008	.001	.000	.000	.000	.000	.001	.006	.001	.001	.007	.000	.001	.000		.000

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	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
X_Total	Pearson Correlation	.794**	.755**	.779**	.803**	.852**	.804**	.818**	.792**	.708**	.808**	.815**	.732**	.806**	.804**	.684**	.809**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30

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

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

POLITEKNIK STIA LAN JAKARTA

Lampiran 4 Uji Reliabilitas pre test

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded[a]	0	.0
	Total	30	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.945	14

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
LK1	57.07	28.823	.725	.941
LK2	57.13	29.154	.710	.942
LK3	56.77	29.771	.518	.947
LK4	56.97	28.516	.738	.941
LK5	57.13	29.223	.607	.945
LK6	56.90	28.921	.751	.941
LK7	56.93	28.961	.748	.941
LK8	56.93	28.202	.787	.940
LK9	57.13	28.395	.752	.941
LK10	57.03	28.585	.751	.941
LK11	57.03	28.792	.713	.942
LK12	56.90	28.645	.805	.939
LK13	56.80	28.579	.824	.939
LK14	57.03	28.792	.713	.942

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded[a]	0	.0
	Total	30	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.958	16

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
SP1	64.23	48.185	.763	.955
SP2	64.37	48.378	.719	.955
SP3	64.20	48.234	.746	.955
SP4	64.33	47.816	.772	.954
SP5	64.30	47.252	.827	.953
SP6	64.47	46.257	.765	.955
SP7	64.17	48.557	.794	.954
SP8	64.33	48.575	.763	.955
SP9	64.40	48.386	.663	.956
SP10	64.47	47.292	.775	.954
SP11	64.47	47.223	.783	.954
SP12	64.33	47.885	.688	.956
SP13	64.33	47.195	.772	.954
SP14	64.20	48.028	.774	.954
SP15	64.23	49.082	.641	.957
SP16	64.17	48.626	.783	.954

Case Processing Summary

		N	%
Cases	Valid	29	96.7
	Excluded[a]	1	3.3
	Total	30	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.952	15

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
SA1	60.83	34.219	.705	.949
SA2	60.76	34.833	.670	.950
SA3	60.66	34.020	.691	.950
SA4	60.90	33.096	.682	.951
SA5	60.76	33.833	.740	.948
SA6	60.76	34.333	.761	.948
SA7	60.79	34.741	.702	.949
SA8	60.86	33.123	.809	.947
SA9	60.79	33.384	.736	.949
SA10	60.86	33.766	.805	.947
SA11	60.72	34.278	.758	.948
SA12	60.69	34.293	.748	.948
SA13	60.83	34.433	.783	.948
SA14	60.86	34.480	.681	.950
SA15	60.86	34.266	.846	.947

Lampiran 5 Hasil Kuisioner Penelitian

Variabel LKKL													
LKKL	LKKL	LKKL	LKKL	LKKL	LKKL	LKKL	LKKL	LKKL	LKKL1	LKKL1	LKKL1	LKKL1	LKKL1
5	5	5	5	5	5	5	5	5	5	5	5	5	5
4	4	4	4	4	4	4	4	4	4	4	4	4	3
4	4	5	5	4	5	5	4	4	4	4	4	4	4
5	5	5	5	5	5	5	5	5	5	5	5	5	5
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Variabel SPI

SP1	SP2	SP3	SP4	SP5	SP6	SP7	SP8	SP9	SP10	SP11	SP12	SP13	SP14	SP15	SP16
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Variabel SAP														
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Lampiran 6 Hasil Ouput Amos

Analysis Summary	Result (Default model)
Date and Time	Minimum was achieved
	Chi-square = 155,689
Date: 09 December 2022	Degrees of freedom = 101
Time: 07:42:27	Probability level = ,000
Title	
Baru: 09 December 2022 7:42	
Groups	
Group number 1 (Group number 1)	
Notes for Group (Group number 1)	
The model is recursive.	
Sample size = 102	
Variable Summary (Group number 1)	
Your model contains the following variables (Group number 1)	
Observed, endogenous variables	
LK1	
LK2	
LK3	
LK4	
SP5	
SP4	
SP3	
SP2	
SP1	
SA1	
SA2	
SA3	
SA4	
SA5	
SA6	
SA7	
Unobserved, endogenous variables	
SAP	
LKKL	

Unobserved, exogenous variables

SPI
e1
e2
e3
e4
e5
e6
e7
e8
e9
e10
e11
e12
e13
e14
e15
e16
e17
e18

Variable counts (Group number 1)

Number of variables in your model:	37
Number of observed variables:	16
Number of unobserved variables:	21
Number of exogenous variables:	19
Number of endogenous variables:	18

POLITEKNIK STIA LAN JAKARTA

Parameter Summary (Group number 1)

	Weights	Covariances	Variances	Means	Intercepts	Total
Fixed	21	0	0	0	0	21
Labeled	0	0	0	0	0	0
Unlabeled	16	0	19	0	0	35
Total	37	0	19	0	0	56

Assessment of normality (Group number 1)

Variable	min	max	skew	c.r.	kurtosis	c.r.
SA7	6	10	-0.028	-0.115	-0.182	-0.374
SA6	6	10	0.392	1.618	0.238	0.491
SA5	6	10	0.22	0.907	0.382	0.787
SA4	5	10	-0.173	-0.712	0.307	0.633
SA3	4	10	-0.294	-1.213	2.348	4.841
SA2	9	15	0.282	1.162	0.011	0.022
SA1	6	10	0.138	0.567	-0.722	-1.488
SP1	5	10	-0.1	-0.414	0.323	0.666
SP2	9	15	0.115	0.475	-0.052	-0.106
SP3	11	20	0.25	1.031	0.232	0.479
SP4	4	15	-0.779	-3.21	2.723	5.614
SP5	10	20	-0.042	-0.174	0.074	0.152
LK4	9	15	0.413	1.703	-0.25	-0.515
LK3	9	15	0.351	1.446	-0.095	-0.197
LK2	12	20	0.271	1.119	-0.377	-0.777
LK1	10	20	-0.265	-1.093	0.925	1.907

Multivariate	118.351	24.902

Observations farthest from the centroid (Mahalanobis distance) (Group number 1)

Observation number	Mahalanobis d-squared	p1	p2
76	47.088	0	0.007
58	43.226	0	0
91	41.648	0	0
63	41.417	0	0
28	38.361	0.001	0
44	38.293	0.001	0
50	37.741	0.002	0
87	36.319	0.003	0
52	35.245	0.004	0
9	34.551	0.005	0
32	33.672	0.006	0
65	32.719	0.008	0
73	31.99	0.01	0
80	31.737	0.011	0
43	29.969	0.018	0
102	28.448	0.028	0
86	28.34	0.029	0
85	28.317	0.029	0
99	28.164	0.03	0
30	27.177	0.04	0
33	27.1	0.04	0
57	25.899	0.055	0
24	25.362	0.064	0
82	24.801	0.073	0
46	24.648	0.076	0
94	24.501	0.079	0
22	23.061	0.112	0
67	23.052	0.112	0
64	22.791	0.119	0
13	22.629	0.124	0
34	21.768	0.151	0
95	21.6	0.157	0
5	21.304	0.167	0
96	21.08	0.175	0
89	20.495	0.199	0

42	20.144	0.214	0.001
21	19.74	0.232	0.002
40	19.361	0.25	0.004
3	19.26	0.255	0.003
23	18.93	0.272	0.006
1	18.622	0.289	0.009
68	18.192	0.313	0.022
16	18.155	0.315	0.015
2	17.542	0.351	0.058
39	17.34	0.364	0.066
77	16.936	0.39	0.122
62	16.779	0.4	0.125
49	16.61	0.411	0.132
10	16.419	0.424	0.147
41	14.872	0.534	0.838
74	14.854	0.535	0.793
12	14.655	0.55	0.82
71	14.524	0.56	0.82
15	14.458	0.565	0.793
98	14.425	0.567	0.749
55	14.271	0.579	0.76
78	12.827	0.685	0.997
88	12.741	0.692	0.997
19	11.912	0.75	1
45	10.896	0.816	1
101	10.285	0.851	1
18	10.173	0.857	1
14	8.857	0.919	1
97	8.849	0.919	1
31	8.759	0.923	1
53	8.417	0.935	1
79	8.307	0.939	1
27	8.145	0.944	1
84	7.593	0.96	1
75	7.464	0.963	1
59	7.27	0.968	1
37	7.049	0.972	1
8	7.003	0.973	1
4	5.731	0.991	1
47	5.731	0.991	1
54	5.731	0.991	1
81	5.731	0.991	1
72	5.658	0.991	1

35	4.564	0.998	1
70	4.405	0.998	1
11	4.37	0.998	1
66	3.777	0.999	1
26	3.707	0.999	1
90	3.141	1	1
38	2.822	1	1
48	2.583	1	1
56	2.574	1	1
100	2.355	1	1
36	2.296	1	1
6	2.04	1	1
7	0.636	1	1
17	0.636	1	1
20	0.636	1	1
25	0.636	1	1
29	0.636	1	1
51	0.636	1	1
60	0.636	1	1
61	0.636	1	1
69	0.636	1	1
83	0.636	1	1

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Sample Moments (Group number 1)

Sample Covariances (Group number 1)

	SA7	SA6	SA5	SA4	SA3	SA2	SA1	SP1	SP2	SP3	SP4	SP5	LK4	LK3	LK2	LK1
SA7	1.215															
SA6	0.77	0.874														
SA5	0.738	0.685	0.878													
SA4	0.747	0.653	0.671	1.303												
SA3	0.711	0.562	0.529	0.789	1.028											
SA2	1.12	1.037	0.936	1.139	0.923	2.356										
SA1	0.641	0.533	0.568	0.647	0.634	0.995	1.054									
SP1	0.753	0.66	0.628	0.702	0.647	0.842	0.515	1.17								
SP2	1.077	0.897	0.757	0.979	0.929	1.373	0.735	1.32	2.576							
SP3	1.355	1.062	1.066	1.15	1.066	1.652	0.988	1.507	1.901	3.517						
SP4	1.227	1.095	1.122	1.126	0.975	1.482	0.804	1.467	1.911	2.689	3.342					
SP5	1.549	1.225	1.299	1.397	1.368	1.824	1.172	1.716	2.613	3.098	2.701	4.564				
LK4	0.996	0.821	0.835	0.88	0.783	1.441	0.968	0.806	1.111	1.593	1.41	1.824	1.905			
LK3	0.783	0.82	0.787	0.997	0.758	1.22	0.698	0.875	1.138	1.375	1.448	1.52	1.083	1.909		
LK2	0.931	0.933	0.858	0.934	0.745	1.259	0.89	1.124	1.459	1.651	1.66	2.137	1.491	1.702	3.881	
LK1	1.051	0.991	1.021	1.115	0.852	1.48	0.938	0.978	1.127	1.668	1.752	1.936	1.434	1.528	2.072	3.338

Condition number = 138,816

Eigenvalues

21,300 3,179 2,101 1,587 1,201 1,129 ,781 ,646 ,569 ,549 ,508 ,397 ,332 ,276 ,201 ,153

Determinant of sample covariance matrix = ,028

POLITEKNIK STIA LAN JAKARTA

Sample Correlations (Group number 1)

	SA7	SA6	SA5	SA4	SA3	SA2	SA1	SP1	SP2	SP3	SP4	SP5	LK4	LK3	LK2	LK1
SA7	1															
SA6	0.747	1														
SA5	0.714	0.782	1													
SA4	0.593	0.612	0.627	1												
SA3	0.636	0.593	0.556	0.682	1											
SA2	0.662	0.722	0.651	0.65	0.593	1										
SA1	0.566	0.556	0.59	0.552	0.609	0.631	1									
SP1	0.632	0.653	0.62	0.569	0.59	0.507	0.463	1								
SP2	0.609	0.598	0.503	0.535	0.571	0.557	0.446	0.76	1							
SP3	0.655	0.606	0.607	0.537	0.56	0.574	0.514	0.743	0.632	1						
SP4	0.609	0.64	0.655	0.54	0.526	0.528	0.428	0.742	0.651	0.784	1					
SP5	0.658	0.614	0.649	0.573	0.631	0.556	0.534	0.742	0.762	0.773	0.692	1				
LK4	0.654	0.636	0.645	0.559	0.559	0.68	0.684	0.54	0.502	0.616	0.559	0.618	1			
LK3	0.514	0.635	0.608	0.632	0.541	0.575	0.492	0.586	0.513	0.531	0.573	0.515	0.568	1		
LK2	0.429	0.507	0.465	0.416	0.373	0.416	0.44	0.528	0.461	0.447	0.461	0.508	0.548	0.625	1	
LK1	0.522	0.58	0.596	0.535	0.46	0.528	0.5	0.495	0.384	0.487	0.525	0.496	0.569	0.605	0.576	1

Condition number = 89,208

Eigenvalues

9,748 1,091 ,890 ,622 ,603 ,474 ,400 ,355 ,316 ,298 ,249 ,243 ,232 ,206 ,164 ,109

POLITEKNIK STIA LAN JAKARTA

Models

Default model (Default model)

Notes for Model (Default model)

Computation of degrees of freedom (Default model)

Number of distinct sample moments:	136
Number of distinct parameters to be estimated:	35
Degrees of freedom (136 - 35):	101

Result (Default model)

Minimum was achieved
Chi-square = 155,689
Degrees of freedom = 101
Probability level = ,000

POLITEKNIK STIA LAN JAKARTA

Group number 1 (Group number 1 - Default model)

Estimates (Group number 1 - Default model)

Scalar Estimates (Group number 1 - Default model)

Maximum Likelihood Estimates

Regression Weights: (Group number 1 - Default model)

			Estimate	S.E.	C.R.	P	Label
SAP	<---	SPI	0.332	0.045	7.444	***	par_1
LKKL	<---	SPI	0.096	0.104	0.917	0.359	par_2
LKKL	<---	SAP	1.476	0.327	4.508	***	par_3
LK1	<---	LKKL	1				
LK2	<---	LKKL	1.005	0.146	6.874	***	par_4
LK3	<---	LKKL	0.8	0.102	7.861	***	par_5
LK4	<---	LKKL	0.817	0.104	7.842	***	par_6
SP5	<---	SPI	1				
SP4	<---	SPI	0.824	0.074	11.131	***	par_7
SP3	<---	SPI	0.868	0.073	11.916	***	par_8
SP2	<---	SPI	0.698	0.065	10.692	***	par_9
SP1	<---	SPI	0.506	0.042	12.037	***	par_1
SA1	<---	SAP	1				
SA2	<---	SAP	1.693	0.212	7.993	***	par_1
SA3	<---	SAP	1.03	0.14	7.357	***	par_1
SA4	<---	SAP	1.189	0.158	7.514	***	par_1
SA5	<---	SAP	1.077	0.13	8.26	***	par_1
SA6	<---	SAP	1.104	0.131	8.433	***	par_1
SA7	<---	SAP	1.25	0.154	8.141	***	par_1

Standardized Regression Weights: (Group number 1 - Default model)

			Estimate
SAP	<---	SPI	0.845
LKKL	<---	SPI	0.132
LKKL	<---	SAP	0.797
LK1	<---	LKKL	0.743
LK2	<---	LKKL	0.692
LK3	<---	LKKL	0.786
LK4	<---	LKKL	0.804
SP5	<---	SPI	0.875
SP4	<---	SPI	0.842
SP3	<---	SPI	0.865
SP2	<---	SPI	0.813
SP1	<---	SPI	0.873
SA1	<---	SAP	0.714
SA2	<---	SAP	0.809
SA3	<---	SAP	0.744
SA4	<---	SAP	0.764
SA5	<---	SAP	0.843
SA6	<---	SAP	0.866
SA7	<---	SAP	0.831

Variances: (Group number 1 - Default model)

	Estimate	S.E.	C.R.	P	Label
SPI	3.49	0.636	5.489	***	par_17
e2	0.154	0.044	3.523	***	par_18
e1	0.313	0.126	2.479	0.013	par_19
e3	1.495	0.247	6.048	***	par_20
e4	2.02	0.328	6.158	***	par_21
e5	0.729	0.128	5.673	***	par_22
e6	0.675	0.122	5.556	***	par_23
e7	1.073	0.194	5.54	***	par_24
e8	0.975	0.165	5.917	***	par_25
e9	0.886	0.156	5.661	***	par_26
e10	0.874	0.143	6.118	***	par_27
e11	0.278	0.05	5.584	***	par_28
e12	0.516	0.078	6.637	***	par_29
e13	0.816	0.13	6.284	***	par_30
e14	0.458	0.07	6.539	***	par_31
e15	0.543	0.084	6.484	***	par_32
e16	0.254	0.042	6.036	***	par_33
e17	0.219	0.038	5.78	***	par_34
e18	0.375	0.061	6.137	***	par_35

Squared Multiple Correlations: (Group number 1 - Default model)

	Estimate
SAP	0.714
LKKL	0.83
SA7	0.691
SA6	0.749
SA5	0.71
SA4	0.583
SA3	0.554
SA2	0.654
SA1	0.51
SP1	0.763
SP2	0.661
SP3	0.748
SP4	0.708
SP5	0.765
LK4	0.646
LK3	0.618
LK2	0.479
LK1	0.552

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Matrices (Group number 1 - Default model)

Implied (for all variables) Covariances (Group number 1 - Default model)

	SPI	SAP	LKKL	SA7	SA6	SA5	SA4	SA3	SA2	SA1	SP1	SP2	SP3	SP4	SP5	LK4	LK3	LK2	LK1
SPI	3.49																		
SAP	1.157	0.538																	
LKKL	2.043	0.904	1.843																
SA7	1.447	0.672	1.131	1.215															
SA6	1.277	0.593	0.998	0.742	0.874														
SA5	1.247	0.579	0.974	0.724	0.639	0.878													
SA4	1.376	0.639	1.075	0.799	0.705	0.688	1.303												
SA3	1.192	0.553	0.931	0.692	0.611	0.596	0.658	1.028											
SA2	1.959	0.91	1.531	1.138	1.004	0.98	1.082	0.937	2.356										
SA1	1.157	0.538	0.904	0.672	0.593	0.579	0.639	0.553	0.91	1.054									
SP1	1.765	0.585	1.033	0.732	0.646	0.631	0.696	0.603	0.991	0.585	1.17								
SP2	2.437	0.808	1.426	1.01	0.892	0.871	0.961	0.832	1.368	0.808	1.233	2.576							
SP3	3.03	1.005	1.773	1.256	1.109	1.082	1.194	1.035	1.701	1.005	1.532	2.116	3.517						
SP4	2.875	0.953	1.682	1.192	1.052	1.027	1.133	0.981	1.613	0.953	1.454	2.007	2.496	3.342					
SP5	3.49	1.157	2.043	1.447	1.277	1.247	1.376	1.192	1.959	1.157	1.765	2.437	3.03	2.875	4.564				
LK4	1.669	0.739	1.506	0.924	0.815	0.796	0.878	0.761	1.251	0.739	0.844	1.165	1.449	1.374	1.669	1.905			
LK3	1.635	0.724	1.475	0.905	0.799	0.78	0.86	0.745	1.225	0.724	0.827	1.141	1.419	1.346	1.635	1.205	1.909		
LK2	2.052	0.909	1.852	1.136	1.003	0.979	1.08	0.936	1.538	0.909	1.038	1.433	1.782	1.69	2.052	1.513	1.482	3.881	
LK1	2.043	0.904	1.843	1.131	0.998	0.974	1.075	0.931	1.531	0.904	1.033	1.426	1.773	1.682	2.043	1.506	1.475	1.852	3.338

POLITEKNIK STIA LAN JAKARTA

Implied (for all variables) Correlations (Group number 1 - Default model)

	SPI	SAP	LKKL	SA7	SA6	SA5	SA4	SA3	SA2	SA1	SP1	SP2	SP3	SP4	SP5	LK4	LK3	LK2	LK1
SPI	1																		
SAP	0.845	1																	
LKKL	0.805	0.909	1																
SA7	0.702	0.831	0.755	1															
SA6	0.731	0.866	0.786	0.72	1														
SA5	0.712	0.843	0.766	0.701	0.73	1													
SA4	0.645	0.764	0.694	0.635	0.661	0.644	1												
SA3	0.629	0.744	0.676	0.619	0.644	0.627	0.568	1											
SA2	0.683	0.809	0.735	0.672	0.7	0.682	0.617	0.602	1										
SA1	0.604	0.714	0.649	0.594	0.618	0.602	0.545	0.532	0.578	1									
SP1	0.873	0.738	0.703	0.613	0.639	0.622	0.563	0.549	0.597	0.527	1								
SP2	0.813	0.687	0.655	0.571	0.594	0.579	0.524	0.511	0.555	0.491	0.71	1							
SP3	0.865	0.731	0.697	0.608	0.633	0.616	0.558	0.544	0.591	0.522	0.755	0.703	1						
SP4	0.842	0.711	0.678	0.591	0.615	0.599	0.543	0.529	0.575	0.508	0.735	0.684	0.728	1					
SP5	0.875	0.739	0.704	0.614	0.64	0.623	0.564	0.55	0.597	0.528	0.764	0.711	0.756	0.736	1				
LK4	0.647	0.73	0.804	0.607	0.632	0.615	0.557	0.543	0.59	0.521	0.565	0.526	0.56	0.545	0.566	1			
LK3	0.633	0.714	0.786	0.594	0.618	0.602	0.546	0.532	0.578	0.51	0.553	0.515	0.548	0.533	0.554	0.632	1		
LK2	0.558	0.629	0.692	0.523	0.545	0.53	0.48	0.468	0.509	0.449	0.487	0.453	0.482	0.469	0.488	0.556	0.544	1	
LK1	0.598	0.675	0.743	0.561	0.584	0.569	0.515	0.503	0.546	0.482	0.523	0.486	0.518	0.504	0.523	0.597	0.584	0.515	1

POLITEKNIK STIA LAN JAKARTA

Implied Covariances (Group number 1 - Default model)

	SA7	SA6	SA5	SA4	SA3	SA2	SA1	SP1	SP2	SP3	SP4	SP5	LK4	LK3	LK2	LK1
SA7	1.215															
SA6	0.742	0.874														
SA5	0.724	0.639	0.878													
SA4	0.799	0.705	0.688	1.303												
SA3	0.692	0.611	0.596	0.658	1.028											
SA2	1.138	1.004	0.98	1.082	0.937	2.356										
SA1	0.672	0.593	0.579	0.639	0.553	0.91	1.054									
SP1	0.732	0.646	0.631	0.696	0.603	0.991	0.585	1.17								
SP2	1.01	0.892	0.871	0.961	0.832	1.368	0.808	1.233	2.576							
SP3	1.256	1.109	1.082	1.194	1.035	1.701	1.005	1.532	2.116	3.517						
SP4	1.192	1.052	1.027	1.133	0.981	1.613	0.953	1.454	2.007	2.496	3.342					
SP5	1.447	1.277	1.247	1.376	1.192	1.959	1.157	1.765	2.437	3.03	2.875	4.564				
LK4	0.924	0.815	0.796	0.878	0.761	1.251	0.739	0.844	1.165	1.449	1.374	1.669	1.905			
LK3	0.905	0.799	0.78	0.86	0.745	1.225	0.724	0.827	1.141	1.419	1.346	1.635	1.205	1.909		
LK2	1.136	1.003	0.979	1.08	0.936	1.538	0.909	1.038	1.433	1.782	1.69	2.052	1.513	1.482	3.881	
LK1	1.131	0.998	0.974	1.075	0.931	1.531	0.904	1.033	1.426	1.773	1.682	2.043	1.506	1.475	1.852	3.338

Implied Correlations (Group number 1 - Default model)

	SA7	SA6	SA5	SA4	SA3	SA2	SA1	SP1	SP2	SP3	SP4	SP5	LK4	LK3	LK2	LK1
SA7	1															
SA6	0.72	1														
SA5	0.701	0.73	1													
SA4	0.635	0.661	0.644	1												
SA3	0.619	0.644	0.627	0.568	1											
SA2	0.672	0.7	0.682	0.617	0.602	1										
SA1	0.594	0.618	0.602	0.545	0.532	0.578	1									
SP1	0.613	0.639	0.622	0.563	0.549	0.597	0.527	1								
SP2	0.571	0.594	0.579	0.524	0.511	0.555	0.491	0.71	1							
SP3	0.608	0.633	0.616	0.558	0.544	0.591	0.522	0.755	0.703	1						
SP4	0.591	0.615	0.599	0.543	0.529	0.575	0.508	0.735	0.684	0.728	1					
SP5	0.614	0.64	0.623	0.564	0.55	0.597	0.528	0.764	0.711	0.756	0.736	1				
LK4	0.607	0.632	0.615	0.557	0.543	0.59	0.521	0.565	0.526	0.56	0.545	0.566	1			
LK3	0.594	0.618	0.602	0.546	0.532	0.578	0.51	0.553	0.515	0.548	0.533	0.554	0.632	1		
LK2	0.523	0.545	0.53	0.48	0.468	0.509	0.449	0.487	0.453	0.482	0.469	0.488	0.556	0.544	1	
LK1	0.561	0.584	0.569	0.515	0.503	0.546	0.482	0.523	0.486	0.518	0.504	0.523	0.597	0.584	0.515	1

Residual Covariances (Group number 1 - Default model)

	SA7	SA6	SA5	SA4	SA3	SA2	SA1	SP1	SP2	SP3	SP4	SP5	LK4	LK3	LK2	LK1
SA7	0															
SA6	0.029	0														
SA5	0.014	0.046	0													
SA4	-0.052	-0.052	-0.018	0												
SA3	0.019	-0.049	-0.068	0.131	0											
SA2	-0.018	0.032	-0.044	0.057	-0.013	0										
SA1	-0.031	-0.06	-0.012	0.008	0.08	0.085	0									
SP1	0.022	0.014	-0.002	0.007	0.045	-0.149	-0.071	0								
SP2	0.067	0.005	-0.114	0.019	0.097	0.005	-0.074	0.087	0							
SP3	0.099	-0.047	-0.016	-0.044	0.031	-0.049	-0.016	-0.026	-0.215	0						
SP4	0.036	0.043	0.095	-0.007	-0.006	-0.132	-0.149	0.013	-0.097	0.194	0					
SP5	0.102	-0.052	0.052	0.021	0.176	-0.136	0.014	-0.049	0.175	0.068	-0.174	0				
LK4	0.072	0.006	0.039	0.002	0.022	0.19	0.23	-0.038	-0.054	0.145	0.036	0.155	0			
LK3	-0.122	0.021	0.007	0.137	0.013	-0.005	-0.026	0.049	-0.004	-0.044	0.102	-0.115	-0.122	0		
LK2	-0.205	-0.07	-0.121	-0.146	-0.19	-0.279	-0.019	0.086	0.026	-0.131	-0.03	0.085	-0.022	0.22	0	
LK1	-0.08	-0.007	0.047	0.04	-0.079	-0.051	0.033	-0.055	-0.299	-0.106	0.07	-0.106	-0.072	0.053	0.221	0

Standardized Residual Covariances (Group number 1 - Default model)

	SA7	SA6	SA5	SA4	SA3	SA2	SA1	SP1	SP2	SP3	SP4	SP5	LK4	LK3	LK2	LK1
SA7	0															
SA6	0.227	0														
SA5	0.112	0.425	0													
SA4	-0.352	-0.408	-0.14	0												
SA3	0.145	-0.433	-0.605	0.988	0											
SA2	-0.088	0.186	-0.255	0.278	-0.074	0										
SA1	-0.238	-0.534	-0.104	0.061	0.685	0.467	0									
SP1	0.156	0.12	-0.018	0.046	0.36	-0.774	-0.566	0								
SP2	0.331	0.027	-0.659	0.091	0.534	0.017	-0.403	0.411	0							
SP3	0.409	-0.227	-0.079	-0.182	0.145	-0.146	-0.076	-0.101	-0.587	0						
SP4	0.152	0.213	0.477	-0.028	-0.03	-0.409	-0.712	0.054	-0.273	0.459	0					
SP5	0.372	-0.22	0.223	0.077	0.716	-0.357	0.058	-0.171	0.419	0.135	-0.36	0				
LK4	0.407	0.038	0.258	0.013	0.141	0.778	1.445	-0.223	-0.216	0.49	0.125	0.46	0			
LK3	-0.693	0.141	0.046	0.766	0.08	-0.02	-0.164	0.287	-0.015	-0.149	0.358	-0.342	-0.543	0		
LK2	-0.842	-0.335	-0.58	-0.587	-0.867	-0.827	-0.086	0.367	0.074	-0.322	-0.077	0.182	-0.07	0.715	0	
LK1	-0.347	-0.038	0.237	0.171	-0.381	-0.162	0.16	-0.247	-0.922	-0.275	0.188	-0.243	-0.246	0.183	0.547	0

Factor Score Weights (Group number 1 - Default model)

	SA7	SA6	SA5	SA4	SA3	SA2	SA1	SP1	SP2	SP3	SP4	SP5	LK4	LK3	LK2	LK1
SPI	0.038	0.058	0.049	0.025	0.026	0.024	0.022	0.374	0.164	0.201	0.174	0.192	0.023	0.021	0.009	0.013
SAP	0.099	0.149	0.125	0.065	0.066	0.061	0.057	0.021	0.009	0.011	0.01	0.011	0.028	0.025	0.011	0.015
LKKL	0.077	0.116	0.097	0.05	0.052	0.048	0.045	0.034	0.015	0.018	0.016	0.018	0.216	0.196	0.089	0.12

Total Effects (Group number 1 - Default model)

	SPI	SAP	LKKL
SAP	0.332	0	0
LKKL	0.585	1.476	0
SA7	0.415	1.25	0
SA6	0.366	1.104	0
SA5	0.357	1.077	0
SA4	0.394	1.189	0
SA3	0.341	1.03	0
SA2	0.561	1.693	0
SA1	0.332	1	0
SP1	0.506	0	0
SP2	0.698	0	0
SP3	0.868	0	0
SP4	0.824	0	0
SP5	1	0	0
LK4	0.478	1.206	0.817
LK3	0.468	1.181	0.8
LK2	0.588	1.483	1.005
LK1	0.585	1.476	1

Standardized Total Effects (Group number 1 - Default model)

	SPI	SAP	LKKL
SAP	0.845	0	0
LKKL	0.805	0.797	0
SA7	0.702	0.831	0
SA6	0.731	0.866	0
SA5	0.712	0.843	0
SA4	0.645	0.764	0
SA3	0.629	0.744	0
SA2	0.683	0.809	0
SA1	0.604	0.714	0
SP1	0.873	0	0
SP2	0.813	0	0
SP3	0.865	0	0
SP4	0.842	0	0
SP5	0.875	0	0
LK4	0.647	0.641	0.804
LK3	0.633	0.627	0.786
LK2	0.558	0.552	0.692
LK1	0.598	0.592	0.743

Direct Effects (Group number 1 - Default model)

	SPI	SAP	LKKL
SAP	0.332	0	0
LKKL	0.096	1.476	0
SA7	0	1.25	0
SA6	0	1.104	0
SA5	0	1.077	0
SA4	0	1.189	0
SA3	0	1.03	0
SA2	0	1.693	0
SA1	0	1	0
SP1	0.506	0	0
SP2	0.698	0	0
SP3	0.868	0	0
SP4	0.824	0	0
SP5	1	0	0
LK4	0	0	0.817
LK3	0	0	0.8
LK2	0	0	1.005
LK1	0	0	1

Standardized Direct Effects (Group number 1 - Default model)

	SPI	SAP	LKKL
SAP	0.845	0	0
LKKL	0.132	0.797	0
SA7	0	0.831	0
SA6	0	0.866	0
SA5	0	0.843	0
SA4	0	0.764	0
SA3	0	0.744	0
SA2	0	0.809	0
SA1	0	0.714	0
SP1	0.873	0	0
SP2	0.813	0	0
SP3	0.865	0	0
SP4	0.842	0	0
SP5	0.875	0	0
LK4	0	0	0.804
LK3	0	0	0.786
LK2	0	0	0.692
LK1	0	0	0.743

Indirect Effects (Group number 1 - Default model)

	SPI	SAP	LKKL
SAP	0	0	0
LKKL	0.489	0	0
SA7	0.415	0	0
SA6	0.366	0	0
SA5	0.357	0	0
SA4	0.394	0	0
SA3	0.341	0	0
SA2	0.561	0	0
SA1	0.332	0	0
SP1	0	0	0
SP2	0	0	0
SP3	0	0	0
SP4	0	0	0
SP5	0	0	0
LK4	0.478	1.206	0
LK3	0.468	1.181	0
LK2	0.588	1.483	0
LK1	0.585	1.476	0

Standardized Indirect Effects (Group number 1 - Default model)

	SPI	SAP	LKKL
SAP	0	0	0
LKKL	0.674	0	0
SA7	0.702	0	0
SA6	0.731	0	0
SA5	0.712	0	0
SA4	0.645	0	0
SA3	0.629	0	0
SA2	0.683	0	0
SA1	0.604	0	0
SP1	0	0	0
SP2	0	0	0
SP3	0	0	0
SP4	0	0	0
SP5	0	0	0
LK4	0.647	0.641	0
LK3	0.633	0.627	0
LK2	0.558	0.552	0
LK1	0.598	0.592	0

Modification Indices (Group number 1 - Default model)

Covariances: (Group number 1 - Default model)

			M.I.	Par Change
e16	<-->	e17	5.118	0.062
e14	<-->	e16	4.848	-0.083
e14	<-->	e15	8.041	0.151
e12	<-->	e17	4.022	-0.075
e11	<-->	e13	4.324	-0.115
e10	<-->	e16	6.817	-0.14
e10	<-->	e11	4.265	0.118
e9	<-->	e10	8.023	-0.286
e8	<-->	e9	5.985	0.264
e7	<-->	e10	4.484	0.238
e7	<-->	e8	4.038	-0.241
e6	<-->	e1	4.106	-0.143
e6	<-->	e12	9.612	0.207
e5	<-->	e18	4.861	-0.133
e5	<-->	e15	4.95	0.158
e5	<-->	e6	4.219	-0.169
e4	<-->	e1	4.822	0.265
e4	<-->	e5	4.267	0.282

Variances: (Group number 1 - Default model)

			M.I.	Par Change

Regression Weights: (Group number 1 - Default model)

			M.I.	Par Change
SA1	<---	LK4	4.035	0.107
LK4	<---	SA1	6.746	0.228

Minimization History (Default model)

Iteration		Negative eigenvalues	Condition #	Smallest eigenvalue	Diameter	F	NTries	Ratio
0	e	6		-1.198	9999	1330.069	0	9999
1	e	10		-0.202	4.872	676.477	20	0.153
2	e	4		-0.146	0.95	451.951	5	0.891
3	e*	2		-0.205	1.03	305.067	5	0.898
4	e*	0	54.121		1.261	167.372	5	0.933
5	e	0	79.83		0.361	157.84	2	0
6	e	0	115.372		0.192	155.766	1	1.078
7	e	0	124.655		0.051	155.689	1	1.042
8	e	0	123.762		0.004	155.689	1	1.004
9	e	0	123.973		0	155.689	1	1

Pairwise Parameter Comparisons (Default model)

Variance-covariance Matrix of Estimates (Default model)

	par_1	par_2	par_3	par_4	par_5	par_6	par_7	par_8	par_9	par_1	par_1	par_1	par_1	par_14	par_15	par_1	par_17	par_1	par_19	par_20	par_21	par_22	par_23	par_24	par_25	par_26	par_27	par_28	par_29	par_30	par_31	par_32	par_33	par_34	par_35
par_1	0.002																																		
par_2	0	0.011																																	
par_3	-0.004	-0.024	0.107																																
par_4	0	0	-0.016	0.021																															
par_5	0	0	-0.011	0.007	0.01																														
par_6	0	-0.001	-0.011	0.007	0.006	0.011																													
par_7	0.001	0	0	0	0	0	0.005																												
par_8	0.001	0	0	0	0	0	0.003	0.005																											
par_9	0.001	0	0	0	0	0	0.002	0.002	0.004																										
par_10	0.001	0	0	0	0	0	0.001	0.001	0.001	0.002																									
par_11	-0.006	0	0.024	0	0	0	0	0	0	0	0.045																								
par_12	-0.003	0	0.015	0	0	0	0	0	0	0	0.017	0.02																							
par_13	-0.004	0	0.018	0	0	0	0	0	0	0	0.02	0.012	0.025																						
par_14	-0.004	0	0.016	0	0	0	0	0	0	0	0.018	0.011	0.013	0.017																					
par_15	-0.004	0	0.016	0	0	0	0	0	0	0	0.019	0.011	0.013	0.012	0.017																				
par_16	-0.004	0	0.018	0	0	0	0	0	0	0	0.021	0.013	0.015	0.014	0.014	0.024																			
par_17	-0.008	-0.003	0.001	0	0	0	-0.02	-0.02	-0.016	-0.012	0	0	0	0	0	0	0.404																		
par_18	0.001	0	-0.006	0	0	0	0	0	0	0	-0.005	-0.003	-0.004	-0.003	-0.004	-0.004	0	0.002																	
par_19	0	0.002	0.002	-0.004	-0.005	-0.006	0	0	0	0	0.001	0	0	0	0.001	0.001	0	0	0.016																
par_20	0	0	-0.006	0.003	0.003	0.005	0	0	0	0	0	0	0	0	0	0	0	0	-0.007	0.061															
par_21	0	-0.003	0.008	-0.006	0	0.002	0	0	0	0	0	0	0	0	-0.001	-0.001	0	0	-0.01	0.005	0.108														
par_22	0	0	0.001	-0.001	-0.002	0.001	0	0	0	0	0	0	0	0	0	0	0	0	-0.003	0.001	0.004	0.016													
par_23	0	0.001	-0.001	0	0	-0.003	0	0	0	0	0	0	0	0	0	0	0	0	0.002	-0.003	-0.003	-0.003	0.015												
par_24	0.001	0.001	-0.001	0	0	0	0.003	0.002	0.001	0.001	0	0	0	0	0	0	-0.015	0	0	0	0	0	0	0.038											
par_25	0	0	0.001	0	0	0	-0.002	-0.001	0	0	0	0	0	0	0	0	0.005	0	0	0	0	0	0	-0.005	0.027										
par_26	0	0	0	0	0	0	0	-0.002	0.001	0	0	0	0	0	0	0	0.001	0	0	0	0	0	0	-0.001	0.002	0.024								
par_27	0	0.001	-0.001	0	0	0	0.001	0.001	-0.001	0	0	0	0	0	0	0	-0.002	0	0	0	0	0	0	0.002	-0.002	-0.003	0.02							
par_28	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.001	0	0	0	0	0	0	-0.001	0	-0.001	0	0.002						
par_29	0	0	0.001	0	0	0	0	0	0	0	0.001	0.001	0.001	0.001	0.001	0.001	0	0	0	0	0	0	0	0	0	0	0	0	0.006					
par_30	0	-0.001	0.002	0	0	0	0	0	0	0	-0.002	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.017				
par_31	0	0	0	0	0	0	0	0	0	0	0	-0.001	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.005				
par_32	0	0	0	0	0	0	0	0	0	0	0	0	-0.001	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.007			
par_33	0	0	0	0	0	0	0	0	0	0	0	0	0	-0.001	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.002		
par_34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-0.001	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.001	
par_35	0	0	0.001	0	0	0	0	0	0	0	0	0	0	0	0	-0.001	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.004

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Correlations of Estimates (Default model)

	par_1	par_2	par_3	par_4	par_5	par_6	par_7	par_8	par_9	par_1	par_1	par_1	par_1	par_14	par_15	par_1	par_17	par_1	par_19	par_20	par_21	par_22	par_23	par_24	par_25	par_26	par_27	par_28	par_29	par_30	par_31	par_32	par_33	par_34	par_35
par_1	1																																		
par_2	-0.023	1																																	
par_3	-0.305	-0.699	1																																
par_4	-0.002	0.006	-0.333	1																															
par_5	-0.001	-0.042	-0.338	0.498	1																														
par_6	0.009	-0.075	-0.317	0.476	0.552	1																													
par_7	0.285	0.05	-0.008	-0.001	0.001	-0.003	1																												
par_8	0.296	0.044	-0.004	-0.002	0.001	0	0.477	1																											
par_9	0.257	0.024	0.006	0.001	0.003	-0.002	0.391	0.396	1																										
par_10	0.301	0.047	-0.005	0.001	0.003	-0.004	0.476	0.484	0.442	1																									
par_11	-0.602	0.02	0.347	0.001	0.003	-0.006	0.003	0.001	0.002	0.002	1																								
par_12	-0.543	0.005	0.325	0.002	0.004	-0.01	0	-0.002	0.001	0.001	0.585	1																							
par_13	-0.563	0.004	0.339	0	0.006	-0.013	0.002	0	0.002	0.002	0.607	0.564	1																						
par_14	-0.625	0.012	0.37	0.001	0.001	-0.014	0.004	0	0	0.003	0.666	0.606	0.629	1																					
par_15	-0.644	0.019	0.374	0.004	0.003	-0.015	0.005	0.001	0.003	0.005	0.691	0.624	0.645	0.728	1																				
par_16	-0.614	0.017	0.357	0.003	0	-0.01	0.002	0.001	0.001	0.002	0.659	0.607	0.62	0.694	0.715	1																			
par_17	-0.273	-0.04	0.004	0	-0.001	0.002	-0.426	-0.44	-0.385	-0.454	-0.001	0	-0.001	-0.001	-0.003	-0.001	1																		
par_18	0.441	0.108	-0.399	-0.002	-0.002	0.01	0.001	0.006	0.004	0.008	-0.564	-0.538	-0.545	-0.603	-0.618	-0.603	0.003	1																	
par_19	-0.022	0.172	0.045	-0.236	-0.364	-0.482	0	-0.001	0.003	0.001	0.02	0.028	0.018	0.028	0.034	0.04	0	-0.013	1																
par_20	0.005	0.013	-0.079	0.087	0.129	0.18	-0.002	0	0.001	-0.001	-0.002	-0.004	-0.006	-0.009	-0.008	-0.006	0	0.005	-0.229	1															
par_21	0.007	-0.083	0.078	-0.12	-0.007	0.065	0.001	0.002	-0.002	-0.003	-0.004	-0.007	-0.005	-0.008	-0.012	-0.011	0	0.007	-0.236	0.067	1														
par_22	0.009	-0.021	0.027	-0.043	-0.135	0.089	-0.006	-0.001	-0.006	-0.008	-0.01	-0.015	-0.021	-0.014	-0.018	-0.007	0.004	0.011	-0.163	0.038	0.099	1													
par_23	-0.016	0.062	-0.022	0.005	0.029	-0.199	0.005	0	0.005	0.009	0.012	0.02	0.025	0.024	0.029	0.018	-0.003	-0.018	0.127	-0.092	-0.078	-0.18	1												
par_24	0.079	0.031	-0.012	0	0.004	-0.005	0.177	0.138	0.09	0.17	0.005	0	0.003	0.004	0.008	0.004	-0.12	-0.009	0.001	-0.002	-0.001	-0.012	0.011	1											
par_25	-0.02	-0.024	0.01	0.003	0	0.004	-0.163	-0.077	-0.003	-0.039	-0.003	0	-0.002	-0.008	-0.007	-0.003	0.044	-0.01	0.001	0.003	-0.002	0.004	-0.005	-0.143	1										
par_26	0.002	0	0	0.004	0.003	-0.005	-0.04	-0.137	0.062	0.025	0.001	0.004	0.004	0.003	0.005	0.002	0.007	-0.025	0.005	-0.001	-0.007	-0.007	0.012	-0.024	0.085	1									
par_27	0.019	0.034	-0.022	-0.003	-0.003	0	0.053	0.074	-0.099	0	-0.002	-0.002	-0.001	0.004	0	0	-0.018	-0.016	-0.005	-0.002	0.003	0.004	-0.004	0.059	-0.089	-0.153	1							
par_28	-0.007	-0.008	0.001	-0.003	-0.004	0.007	-0.026	-0.003	-0.061	-0.167	0	-0.003	-0.004	-0.003	-0.006	-0.002	0.035	-0.032	-0.004	0.002	0.007	0.011	-0.015	-0.116	-0.025	-0.098	0.06	1						
par_29	-0.059	0.006	0.033	0.003	0.004	-0.019	0.005	0.001	0.002	0.004	0.066	0.056	0.067	0.084	0.095	0.084	-0.002	-0.085	0.037	-0.01	-0.013	-0.022	0.034	0.007	-0.007	0.005	0	-0.005	1					
par_30	0.008	-0.048	0.044	0.002	-0.002	-0.014	0	-0.003	-0.003	0.002	-0.06	0.017	0.007	0.029	0.014	0.023	0.001	-0.061	0.004	-0.01	-0.011	-0.008	0.022	-0.002	-0.002	0.006	0.005	-0.008	0.024	1				
par_31	-0.019	-0.003	0.017	-0.001	-0.005	0	0.006	0.004	0	0.003	0.019	-0.055	-0.007	0.036	0.034	0.016	-0.002	0.001	-0.019	-0.003	0	0.007	-0.003	0.008	-0.009	-0.004	0.005	0	0.026	-0.011	1			
par_32	0	0	0	0.004	-0.008	0.007	0.001	0.002	-0.001	0	-0.001	-0.02	-0.066	0.014	0.022	0.018	0	-0.01	0.004	0.002	-0.005	0.021	-0.015	0.001	-0.003	-0.004	0.003	0.002	0.006	0.013	0.051	1		
par_33	0.022	-0.031	0.013	0.005	0.005	0.012	-0.005	0	0.006	-0.001	0.002	0.019	0.001	-0.094	-0.034	-0.016	0	-0.003	-0.023	0.012	0.002	0.003	-0.013	-0.001	0.013	0	-0.014	0.001	-0.027	-0.052	-0.073	-0.038	1	
par_34	0.047	-0.063	0.028	-0.008	-0.003	0.017	-0.009	-0.003	-0.005	-0.01	-0.041	-0.003	-0.007	-0.061	-0.125	-0.048	0.005	0.005	-0.046	0.008	0.019	0.018	-0.033	-0.016	0.01	-0.007	0.001	0.013	-0.07	0.002	-0.075	-0.075	0.07	1
par_35	0.012	-0.045	0.036	-0.005	0.009	-0.002	0.002	-0.001	0	0.001	-0.008	-0.015	0.003	-0.018	-0.024	-0.093	0	0.027	-0.063	0.002	0.01	-0.019	0.007	0.001	-0.003	0.004	0.001	-0.003	-0.031	-0.029	-0.002	-0.048	0	0.022	1

POLITEKNIK STIA LAN JAKARTA

Critical Ratios for Differences between Parameters (Default model)

	par_1	par_2	par_3	par_4	par_5	par_6	par_7	par_8	par_9	par_1	par_1	par_1	par_1	par_14	par_15	par_1	par_17	par_1	par_19	par_20	par_21	par_22	par_23	par_24	par_25	par_26	par_27	par_28	par_29	par_30	par_31	par_32	par_33	par_34	par_35
par_1	0																																		
par_2	-2.06	0																																	
par_3	3.33	3.389	0																																
par_4	4.403	5.074	-1.177	0																															
par_5	4.215	4.732	-1.806	-1.573	0																														
par_6	4.297	4.716	-1.764	-1.412	0.171	0																													
par_7	6.585	5.825	-1.941	-1.106	0.186	0.052	0																												
par_8	7.32	6.194	-1.811	-0.836	0.543	0.404	0.594	0																											
par_9	5.32	4.946	-2.332	-1.915	-0.843	-0.963	-1.622	-2.229	0																										
par_10	3.401	3.702	-2.938	-3.282	-2.677	-2.767	-4.857	-5.654	-3.209	0																									
par_11	5.643	6.817	0.672	2.675	3.803	3.702	3.878	3.683	4.49	5.499	0																								
par_12	4.146	5.36	-1.434	0.123	1.328	1.213	1.301	1.022	2.146	3.586	-3.845	0																							
par_13	4.585	5.776	-0.923	0.854	2.07	1.951	2.092	1.84	2.867	4.175	-2.949	1.135	0																						
par_14	4.602	5.911	-1.311	0.37	1.676	1.549	1.695	1.4	2.598	4.175	-3.888	0.396	-0.879	0																					
par_15	4.733	6.078	-1.226	0.505	1.834	1.702	1.868	1.573	2.775	4.357	-3.826	0.631	-0.683	0.275	0																				
par_16	4.984	6.267	-0.734	1.159	2.442	2.324	2.505	2.248	3.308	4.678	-2.769	1.687	0.452	1.527	1.338	0																			
par_17	4.864	5.235	2.821	3.81	4.177	4.15	3.976	3.907	4.207	4.55	2.681	3.78	3.512	3.717	3.675	3.424	0																		
par_18	-3.811	0.534	-3.808	-5.575	-5.831	-5.891	-7.799	-8.432	-6.944	-5.829	-6.435	-5.227	-5.574	-5.751	-5.88	-5.983	-5.236	0																	
par_19	-0.142	1.452	-3.368	-3.229	-2.585	-2.541	-3.496	-3.814	-2.721	-1.455	-5.65	-3.862	-4.371	-4.277	-4.429	-4.816	-4.902	1.185	0																
par_20	4.636	5.239	0.045	1.776	2.727	2.71	2.602	2.433	3.117	3.945	-0.606	1.636	1.042	1.49	1.395	0.84	-2.925	5.348	3.915	0															
par_21	5.105	5.46	1.222	2.709	3.545	3.564	3.559	3.43	3.951	4.578	0.837	2.771	2.279	2.663	2.584	2.117	-2.055	5.645	4.515	1.321	0														
par_22	2.929	3.784	-2.145	-1.39	-0.41	-0.559	-0.639	-0.944	0.21	1.646	-3.875	-1.572	-2.235	-1.891	-2.028	-2.595	-4.26	4.251	2.144	-2.795	-3.796	0													
par_23	2.641	3.732	-2.277	-1.739	-0.801	-0.81	-1.046	-1.363	-0.169	1.321	-4.19	-1.931	-2.606	-2.284	-2.435	-2.962	-4.346	4.014	2.216	-2.875	-3.751	-0.279	0												
par_24	3.797	4.5	-1.053	0.282	1.25	1.163	1.282	1.039	1.886	2.969	-2.163	0.183	-0.462	-0.017	-0.131	-0.717	-3.521	4.621	3.292	-1.342	-2.485	1.474	1.75	0											
par_25	3.749	4.459	-1.374	-0.137	0.901	0.811	0.79	0.574	1.558	2.732	-2.672	-0.254	-0.936	-0.487	-0.612	-1.222	-3.871	4.805	3.194	-1.755	-2.846	1.18	1.46	-0.363	0										
par_26	3.409	4.199	-1.627	-0.557	0.459	0.366	0.354	0.097	1.131	2.361	-3.065	-0.686	-1.364	-0.941	-1.071	-1.663	-3.984	4.476	2.86	-2.082	-3.112	0.773	1.07	-0.744	-0.409	0									
par_27	3.644	4.47	-1.673	-0.639	0.419	0.322	0.32	0.037	1.078	2.473	-3.203	-0.778	-1.476	-1.054	-1.186	-1.794	-3.999	4.8	2.939	-2.174	-3.208	0.758	1.058	-0.853	-0.443	-0.052	0								
par_28	-0.805	1.568	-3.619	-4.704	-4.605	-4.683	-6.051	-6.684	-4.98	-3.246	-6.504	-5.058	-5.488	-5.723	-5.888	-6.021	-5.051	1.842	-0.257	-4.83	-5.257	-3.287	-3.011	-3.871	-4.023	-3.603	-4.017	0							
par_29	2.007	3.238	-2.874	-2.957	-2.224	-2.295	-2.873	-3.308	-1.799	0.116	-5.331	-3.287	-3.922	-3.842	-4.033	-4.418	-4.642	3.921	1.397	-3.768	-4.449	-1.403	-1.121	-2.676	-2.512	-2.121	-2.201	2.576	0						
par_30	3.535	4.224	-1.904	-0.969	0.093	-0.008	-0.054	-0.353	0.806	2.273	-3.441	-1.131	-1.83	-1.443	-1.575	-2.186	-4.122	4.746	2.786	-2.424	-3.402	0.474	0.799	-1.104	-0.758	-0.347	-0.303	3.859	2.001	0				
par_31	1.513	2.879	-3.05	-3.369	-2.76	-2.855	-3.594	-4.063	-2.505	-0.581	-5.565	-3.571	-4.211	-4.245	-4.411	-4.72	-4.738	3.688	1.003	-4.032	-4.656	-1.853	-1.543	-2.993	-2.875	-2.489	-2.617	2.102	-0.558	-2.411	0			
par_32	2.23	3.341	-2.761	-2.745	-1.942	-2.055	-2.511	-2.93	-1.46	0.399	-5.046	-2.957	-3.511	-3.469	-3.644	-4.072	-4.595	4.104	1.527	-3.649	-4.357	-1.222	-0.888	-2.513	-2.332	-1.928	-2	2.727	0.239	-1.774	0.797	0		
par_33	-1.274	1.393	-3.707	-4.939	-4.964	-5.027	-6.67	-7.293	-5.729	-4.224	-6.663	-5.332	-5.709	-5.846	-6.118	-6.228	-5.078	1.653	-0.435	-4.958	-5.34	-3.512	-3.259	-4.13	-4.25	-3.897	-4.144	-0.359	-2.926	-4.052	-2.417	-3.034	0	
par_34	-1.964	1.091	-3.825	-5.191	-5.34	-5.419	-7.24	-7.889	-6.326	-5.033	-6.8	-5.583	-5.95	-6.215	-6.283	-6.446	-5.137	1.135	-0.699	-5.107	-5.465	-3.821	-3.547	-4.312	-4.478	-4.133	-4.43	-0.939	-3.338	-4.412	-2.908	-3.425	-0.639	0
par_35	0.58	2.265	-3.327	-3.966	-3.594	-3.654	-4.675	-5.182	-3.613	-1.761	-5.965	-4.261	-4.802	-4.841	-4.998	-5.132	-4.876	2.984	0.437	-4.4	-4.939	-2.467	-2.212	-3.438	-3.408	-3.043	-3.21	1.235	-1.403	-3.035	-0.893	-1.584	1.628	2.188	0

Model Fit Summary

CMIN

Model	NPAR	CMIN	DF	P	CMIN/DF
Default model	35	155.689	101	0	1.541
Saturated model	136	0	0		
Independence model	16	1379.833	120	0	11.499

RMR, GFI

Model	RMR	GFI	AGFI	PGFI
Default model	0.091	0.841	0.786	0.625
Saturated model	0	1		
Independence model	1.178	0.162	0.05	0.143

Baseline Comparisons

Model	NFI Delta1	RFI rho1	IFI Delta2	TLI rho2	CFI
Default model	0.887	0.866	0.957	0.948	0.957
Saturated model	1		1		1
Independence model	0	0	0	0	0

Parsimony-Adjusted Measures

Model	PRATIO	PNFI	PCFI
Default model	0.842	0.747	0.805
Saturated model	0	0	0
Independence model	1	0	0

NCP

Model	NCP	LO 90	HI 90
Default model	54.689	24.866	92.462
Saturated model	0	0	0
Independence model	1259.833	1143.99	1383.097

FMIN

Model	FMIN	F0	LO 90	HI 90
Default model	1.541	0.541	0.246	0.915
Saturated model	0	0	0	0
Independence model	13.662	12.474	11.327	13.694

RMSEA

Model	RMSEA	LO 90	HI 90	PCLOSE
Default model	0.073	0.049	0.095	0.054
Independence model	0.322	0.307	0.338	0

AIC

Model	AIC	BCC	BIC	CAIC
Default model	225.689	239.856	317.563	352.563
Saturated model	272	327.048	628.996	764.996
Independence model	1411.833	1418.31	1453.833	1469.833

ECVI

Model	ECVI	LO 90	HI 90	MECVI
Default model	2.235	1.939	2.609	2.375
Saturated model	2.693	2.693	2.693	3.238
Independence model	13.979	12.832	15.199	14.043

HOELTER

Model	HOELTER .05	HOELTER .01
Default model	82	89
Independence model	11	12

Execution time summary

Minimization:	0.012
Miscellaneous:	0.396
Bootstrap:	0
Total:	0.408

Bootstrap (Default model)

Summary of Bootstrap Iterations (Default model)

(Default model)

Iterations	Method 0	Method 1	Method 2
1	0	0	0
2	0	0	0
3	0	0	0
4	0	0	0
5	0	0	0
6	0	0	0
7	0	0	0
8	0	3	0
9	0	16	0
10	0	34	0
11	0	73	0
12	0	82	0
13	0	95	0
14	0	68	0
15	0	49	0
16	0	39	0
17	0	19	0
18	0	11	0
19	0	11	0
Total	0	500	0

0 bootstrap samples were unused because of a singular covariance matrix.
0 bootstrap samples were unused because a solution was not found.
500 usable bootstrap samples were obtained.

Bollen-Stine Bootstrap (Default model)

The model fit better in 231 bootstrap samples.
It fit about equally well in 0 bootstrap samples.
It fit worse or failed to fit in 269 bootstrap samples.
Testing the null hypothesis that the model is correct, Bollen-Stine bootstrap p = ,539

Bootstrap Distributions (Default model)

ML discrepancy (implied vs sample) (Default model)

		|----------
	67.462	|*
	88.372	|****
	109.283	|***** ******
	130.193	|***** ****** ****** *
	151.103	|***** ****** ****** ***
	172.013	|***** ****** ******
	192.923	|***** ****** ****
N = 500	213.833	|***** *****
Mean = 163,137	234.743	|****
S. e. = 1,835	255.653	|***
	276.563	|*
	297.473	|*
	318.383	|
	339.293	|
	360.203	|*
		|----------

Lampiran 7 Surat Ijin Penlitian

POLITEKNIK STIA LAN JAKARTA

LEMBAGA ADMINISTRASI NEGARA
POLITEKNIK STIA LAN JAKARTA
Jl. Administrasi II Pejompongan, Jakarta Pusat 10260
Telp. 5347085, 5328496, 5326396, Fax.53651793, 5329996
Email : politeknik@stialan.ac.id, website : www.stialan.ac.id

Nomor : 1837/STIA.1.1/PPS.02.3 Jakarta, 17 Oktober 2022
Sifat : Biasa
Lampiran : Proposal Penelitian Tesis
Hal : Permohonan Ijin Penelitian Mahasiswa Program Magister Terapan

Yth. Kepala Biro Organisasi dan Sumber Daya Manusia
Sekretariat Jenderal Kementerian Perdagangan
Jl. M.I. Ridwan Rais No. 5, Jakarta Pusat

Bersama ini dengan hormat kami informasikan, bahwa salah satu mahasiswa kami :

Nama	: Eka Voliana
NPM	: 1963001012
Jurusan	: Administrasi Publik
Program Studi	: Administrasi Pembangunan Negara
Konsentrasi	: Manajemen Keuangan Negara
Judul Tesis	: Pengaruh Sistem Pengendalian Intern Pemerintah terhadap Kualitas Laporan Keuangan Kementerian/Lembaga dengan Penerapan Standar Akuntansi Pemerintah sebagai Variabel Intervening (Studi Empiris pada Kementerian Perdagangan)

akan melakukan penelitian dalam rangka penulisan tesis di instansi bapak.

Sehubungan dengan itu, kami mohon perkenan bapak untuk memberikan ijin dan membantu mahasiswa tersebut mendapatkan bahan-bahan/data/informasi yang dibutuhkan.

Atas perkenan, bantuan dan kerjasama bapak, kami ucapkan terima kasih.

an. Direktur
Wakil Direktur I Bidang Akademik,

Dr. Mala Sondang Silitonga, MA.

Tembusan :
1. Direktur;
2. Kepala Biro Umum;
3. Kajur Administrasi Publik;
4. Kaprodi Magister Terapan;
5. Pertinggal.

Lampiran 8 Surat Keterangan Penelitian

KEMENTERIAN PERDAGANGAN
SEKRETARIAT JENDERAL
Jalan. M.I. Ridwan Rais No.5 Jakarta 10110
Tel. 021-23528440, 021-3858171 Ext. 32040 Fax. 021-3441759
www.kemendag.go.id

SURAT KETERANGAN
PP.00.02/1640/SJ-DAG.2/KET/12/2022

Yang bertandatangan di bawah ini:

Nama	: Dr. Rusmin Amin, S.Si., M.T.
NIP	: 19681109 199603 1 002
Pangkat/Gol.	: Pembina Utama Madya/IV-d
Jabatan	: Kepala Biro Organisasi dan Sumber Daya Manusia
Unit	: Biro Organisasi dan Sumber Daya Manusia, Sekretariat Jenderal

Dengan ini menyatakan bahwa:

Nama	: Eka Voliana, S.Akun.
NIP	: 19850226 201012 2 001
Pangkat/Golongan	: Penata Muda Tk I-III/b
Jabatan	: Verifikator Keuangan
Unit	: Pusat Penanganan Isu Strategis, Sekretariat Jenderal

adalah pegawai pada Kementerian Perdagangan yang saat ini sedang menempuh izin belajar di Program Administrasi Pembangunan Negara, Politeknik STIA LAN Jakarta. Sebagai prasyarat sidang tesis, yang bersangkutan dinyatakan telah melaksanakan penelitian pada tanggal 19 Oktober sampai dengan 5 Desember 2022 di Kementerian Perdagangan.

Demikian surat keterangan ini dibuat untuk dipergunakan sebagaimana mestinya.

Jakarta, 15 Desember 2022
Kepala Biro Organisasi dan Sumber Daya Manusia

Rusmin Amin
NIP. 19681109 199603 1 002

DAFTAR RIWAYAT HIDUP

1. Nama : Eka Voliana, S.Akun
2. Agama : Islam
3. Tempat Tanggal Lahir : Tegal, 26 Februari 1985
4. NPM : 1963001012
5. Asal Instansi : Pusat Penanganan Isu Strategis Kementerian Perdagangan
6. Jabatan : Verifikator Keuangan
7. HP : 081287595985
8. Email : eka.voliana@gmail.com

I. Latar Belakang Pendidikan Pendidikan Formal:

TINGKAT PENDIDIKAN	NAMA INSTITUSI	TAHUN LULUS
SD	SD NEGERI TEGAL SARI 3 TEGAL	1997
SMP	SMP NEGERI 3 TEGAL	2000
SMA	SMA NEGERI 2 TEGAL	2003
D3	UNIVERSITAS INDONESIA DEPOK	2007
S1	UNIVERSITAS JENDERAL SOEDIRMAN PURWOKERTO	2017

II. Pengalaman Kerja:

Riwayat Pengalaman Pekerjaan di Kementerian Perdagangan:

1. Sekretaris Kepala Pusat Harmonisasi Kebijakan Perdagangan tahun 2011-2013
2. Staf Pengelola Keuangan pada Pusat Harmonisasi Kebijakan Perdagangan tahun 2013-2014
3. Penyusun Analisa Beban Kerja Pusat Harmonisasi Kebijakan Perdagangan tahun 2013.
4. Anggota Tim Pemantauan Pembangunan Pasar Rakyat dana TP tahun 2012-2013
5. Anggota Tim Pemantauan Harga Kebutuhan Pokok Hari Raya tahun 2018
6. Staf Pengelola Keuangan pada Pusat Penanganan Isu Strategis tahun 2017-2020
7. Anggota Tim Pengelola Risiko Pusat Penanganan Isu Strategis tahun 2019

8. Pejabat penandatangan SPM pada Pusat Penanganan Isu Strategis tahun 2021-2022
9. Penyusun Laporan Keuangan Pusat Penanganan Isu Strategis tahun 2021-2022
10. Anggota Tim Pemantauan Capaian Program Prioritas Nasional dan Pelaporan Kantor Staf Presiden tahun 2022

Jakarta, Desember 2022

Eka Voliana

POLITEKNIK STIA LAN JAKARTA