# LAMPIRAN 1

## DAFTAR PERTANYAAN KUESIONER VARIABEL INDEPENDEN DAN DEPENDEN

Data tentang Responden

Umur :

Jenis Kelamin : ( ) Pria ( ) Wanita

Pernyataan Pengambilan Keputusan

STS = Sangat Tidak Setuju ; TS = Tidak Setuju ; N = Netral ; S = Setuju ;

SS = Sangat Setuju

Cara pengisian kuesioner : berikan tanda checklist (√) pada jawaban yang anda anggap paling sesuai dengan pendapat anda.

**Variabel Independen : Pemeriksaan Intern**

| Dimensi | Indikator | Pernyataan | STS | TS | N | S | SS |
|---|---|---|---|---|---|---|---|
| **Pertimbangan Struktur Pengendalian Intern** | a. Lingkungan Pengendalian | 1. Ada pertimbangan struktur pengendalian intern gaji dalam hal prosedur pemeriksaannya. | | | | | |
| | | 2. Auditor dalam lingkungan pengendalian mempertanggungjawabkan urusan karyawan dalam hal prosedur pemeriksaan intern gaji. | | | | | |
| | | 3. Auditor dalam lingkungan pengendalian | | | | | |

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|---|---|---|---|---|---|---|---|
| | | melaksanakan praktik dan kebijakan ketenagakerjaan bagi setiap karyawan baru. | | | | | |
| | b. Penaksiran Risiko | 4. Perusahaan menggunakan teknologi komputer untuk memudahkan pekerjaan karyawan. | | | | | |
| | | 5. Perusahaan memberitahukan visi dan misi perusahaan kepada setiap karyawan baru. | | | | | |
| | c. Informasi dan Komunikasi | 6. Semua transaksi yang telah dicatat sudah sah. | | | | | |
| | | 7. Setiap transaksi pembayaran gaji telah disajikan dan diungkapkan semestinya dalam laporan keuangan. | | | | | |
| | d. Pemantauan | 8. Auditor internal melakukan pemantauan sudah cukup efektif. | | | | | |
| | | 9. Perusahaan mengamati secara langsung pelaksanaan prosedur gaji. | | | | | |
| **Aktivitas pengendalian** | a. Pemisahan Tugas yang Memadai | 10. Adanya pemisahan tugas dalam perusahaan tersebut. | | | | | |
| | b. Otorisasi yang Tepat | 11. Diperlukan otorisasi yang tepat pada setiap karyawan. | | | | | |
| | c. Dokumen dan Catatan yang Memadai | 12. Dokumen dan catatan yang ada pada perusahaan sudah cukup memadai. | | | | | |
| | d. Pengendalian Fisik terhadap Aktiva dan Catatan | 13. Penjualan dan pembelian aktiva, keusangan aktiva, dan penyusutan aktiva di perusahaan dicatat dengan jelas. | | | | | |
| | e. Pemeriksaan Independen terhadap Kinerja | 14. Ada pengaruh bagi perusahaan jikalau pemeriksaan independen terhadap kinerja tidak dilaksanakan. | | | | | |

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|---|---|---|---|---|---|---|---|
| **Dokumen-dokumen Terkait** | | 15. Dokumen-dokumen dan catatan-catatan di bawah ini ada dalam perusahaan. | | | | | |
| | | 16. Pilihlah dokumen-dokumen di bawah ini jika ada di dalam perusahaan.<br><br>Dokumennya jika dipilih lebih dari 7 berarti lengkap:<br><br>• Catatan Kepegawaian<br>• Formulir Otorisasi Pengurangan<br>• Formulir Otorisasi Tarif<br>• Pencatatan Waktu dan Penyiapan Pembayaran gaji<br>• Kartu Absen<br>• Tiket Waktu Kerja<br>• Berkas Transaksi gaji<br>• Jurnal atau Daftar Gaji<br>• Berkas Induk Gaji<br>• Pembayaran Gaji<br>• Cek Gaji<br>• Rekonsiliasi Akun Bank Gaji<br>• Penyusunana Surat Pemberitahuan Pajak Gaji dan Pembayaran Pajak<br>• Formulir W-2 | | | | | |
| **Fungsi-Fungsi Terkait** | | 17. Bagian fungsi bisnis terkait di bawah ini sudah lengkap dalam perusahaan. | | | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | Pilihlah fungsi-fungsi bisnis terkait di bawah ini, jika dipilih lebih dari 5 fungsi berarti lengkap:<br><br>• Fungsi Penerimaan Karyawan Baru<br>• Fungsi Pengotorisasi Pengubahan Gaji<br>• Fungsi Pelaksana Absensi dan Data Waktu Kerja<br>• Fungsi Pelaksana Gaji<br>• Fungsi Pencatat Gaji<br>• Fungsi Pembayar Gaji<br>• Fungsi Penyiapan dan Pembayaran Pajak Penghasilan Karyawan<br><br>18. Fungsi-fungsi bisnis di atas sudah ada pemisahan yang jelas dalam perusahaan. | | | | | |
| **Pengujian Pengendalian** | | 19. Prosedur pengujian pengendalian gaji dan pendistribusian cek gaji diterapkan di dalam perusahaan. | | | | | |
| **Pengujian Substantif** | | 20. Pengujian substantif merupakan alat yang sangat penting bagi perusahaan. | | | | | |

**Variabel Dependen : Pengendalian Gaji**

| Dimensi | Indikator | Pernyataan | STS | TS | N | S | SS |
|---|---|---|---|---|---|---|---|
| **Tujuan Pengendalian** | • Otorisasi | 1. Pembayaran gaji diotorisasi berdasarkan criteria yang telah ditetapkan. | | | | | |
| | • Penugasan | 2. Perusahaan menugaskan kepada semua karyawan agar bekerja secara efektif dan efisien. | | | | | |
| | • Pencatatan | 3. Pembayaran gaji karyawan dicatat dan diproses secara akurat. | | | | | |
| | • File Induk Kepegawaian | 4. File induk kepegawaian telah dipelihara dan dirawat dengan baik. | | | | | |
| | • Pembayaran Gaji | 5. Perusahaan melakukan pembayaran gaji kepada semua karyawan dengan tepat. | | | | | |
| **Unsur-unsur Pengendalian** | • Kepegawaian dan Penempatan Pegawai | 6. Penempatan karyawan pada perusahaan mempengaruhi gaji setiap karyawan. | | | | | |
| | • Pengelolaan Waktu dan Penyiapan Pembayaran Gaji | 7. Adanya pengawasan kartu absen yang dilakukan oleh perusahaan. | | | | | |
| | | 8. Total jam kerja karyawan sudah disiapkan oleh perusahaan untuk pembayaran gaji sebagai pengendalian yang memadai. | | | | | |
| | • Pembayaran Gaji | 9. Pembayaran gaji karyawan sudah dilakuakn berdasarkan jam kerja atau jam hadir. | | | | | |
| | • Penyiapan Surat | 10. Adanya pembuatan daftar gaji. | | | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | Pemberitahuan dan Pembayaran gaji | 11. Adanya pembuatan statistik tentang gaji. | | | | | |
| | | 12. Membuat daftar rincian gaji (slip gaji secara detail). | | | | | |

## LAMPIRAN 2

## JAWABAN HASIL KUESIONER VARIABEL INDEPENDEN DAN VARIABEL INDEPENDEN

| Resp | Pemeriksaan Intern | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 1 | 5 | 5 | 5 | 3 | 5 | 2 | 5 | 5 | 4 | 4 | 5 | 3 | 3 | 3 | 2 | 2 | 5 | 4 | 4 | 3 | 3 |
| 2 | 2 | 5 | 5 | 4 | 5 | 5 | 5 | 3 | 5 | 4 | 5 | 3 | 4 | 3 | 5 | 5 | 5 | 3 | 4 | 4 | 3 |
| 3 | 2 | 3 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 2 | 4 | 3 | 3 | 3 | 5 | 5 | 4 | 3 | 5 | 5 | 4 |
| 4 | 4 | 5 | 5 | 2 | 5 | 4 | 5 | 5 | 5 | 3 | 4 | 3 | 3 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 |
| 5 | 4 | 5 | 5 | 4 | 4 | 3 | 5 | 5 | 3 | 3 | 4 | 4 | 4 | 5 | 4 | 4 | 3 | 3 | 4 | 4 | 3 |
| 6 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 3 | 3 | 3 | 5 | 3 | 4 | 4 | 5 | 3 |
| 7 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 |
| 8 | 5 | 4 | 4 | 5 | 3 | 3 | 4 | 4 | 3 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 3 |
| 9 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 3 | 5 | 5 | 4 | 3 | 5 | 5 | 3 |
| 10 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 3 | 4 | 5 | 4 | 5 | 3 | 4 | 4 | 4 |
| 11 | 5 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 4 | 3 | 5 | 3 | 3 | 4 | 3 | 4 | 4 | 5 | 4 |
| 12 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 5 |
| 13 | 5 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 5 | 3 | 5 | 4 | 3 | 4 | 3 | 5 | 4 | 5 |
| 14 | 5 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 5 | 3 | 5 |
| 15 | 5 | 3 | 3 | 3 | 4 | 5 | 3 | 4 | 3 | 4 | 3 | 3 | 5 | 4 | 3 | 3 | 3 | 4 | 3 | 4 | 4 |
| 16 | 4 | 5 | 4 | 4 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 4 | 3 | 4 | 5 | 4 | 4 | 3 | 4 | 3 | 4 |
| 17 | 5 | 4 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 5 | 3 | 5 | 3 | 5 | 3 | 4 | 4 | 5 | 4 | 4 |
| 18 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 2 | 4 | 5 | 3 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 3 | 4 |
| 19 | 5 | 3 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 |
| 20 | 5 | 4 | 3 | 3 | 3 | 3 | 5 | 5 | 5 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 3 | 5 | 4 | 3 | 5 |
| 21 | 5 | 4 | 3 | 4 | 4 | 5 | 3 | 5 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 5 | 4 | 4 |
| 22 | 4 | 2 | 3 | 5 | 4 | 5 | 4 | 4 | 3 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 3 | 3 | 5 | 5 | 4 |
| 23 | 5 | 4 | 5 | 4 | 3 | 4 | 5 | 3 | 4 | 4 | 3 | 4 | 5 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 5 |
| 24 | 3 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 3 | 4 | 4 | 3 | 4 | 5 | 4 |
| 25 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 5 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 5 | 5 | 5 | 5 | 5 |
| 26 | 4 | 5 | 5 | 3 | 3 | 4 | 4 | 5 | 5 | 4 | 3 | 3 | 4 | 5 | 4 | 3 | 5 | 5 | 4 | 3 | 4 |
| 27 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 5 | 3 | 3 | 3 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 |
| 28 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 5 |
| 29 | 5 | 3 | 4 | 3 | 2 | 5 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 3 | 4 |
| 30 | 5 | 5 | 5 | 3 | 3 | 3 | 5 | 5 | 4 | 4 | 5 | 3 | 4 | 4 | 5 | 5 | 5 | 3 | 5 | 3 | 4 |
| 31 | 3 | 3 | 2 | 4 | 4 | 4 | 4 | 3 | 5 | 3 | 3 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 |
| 32 | 5 | 3 | 3 | 4 | 4 | 5 | 5 | 2 | 5 | 3 | 3 | 5 | 5 | 4 | 4 | 4 | 3 | 4 | 5 | 5 | 4 |
| 33 | 4 | 4 | 3 | 4 | 4 | 4 | 5 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 5 | 5 | 3 | 3 | 4 | 4 | 4 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **34** | 3 | 2 | 3 | 3 | 3 | 4 | 3 | 2 | 4 | 5 | 3 | 4 | 3 | 5 | 5 | 5 | 4 | 5 | 4 | 3 | 5 |
| **35** | 4 | 4 | 5 | 5 | 3 | 5 | 4 | 3 | 3 | 3 | 3 | 5 | 4 | 4 | 5 | 4 | 3 | 4 | 4 | 3 | 4 |
| **36** | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 3 | 5 | 5 | 3 | 4 | 4 | 4 | 4 |
| **37** | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 3 | 5 | 4 | 4 | 5 | 5 | 3 |
| **38** | 3 | 3 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 3 | 4 | 4 | 4 | 5 | 4 | 3 |
| **39** | 4 | 5 | 4 | 5 | 5 | 5 | 3 | 4 | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 |
| **40** | 4 | 5 | 5 | 5 | 3 | 5 | 5 | 4 | 3 | 4 | 4 | 5 | 4 | 5 | 3 | 5 | 5 | 4 | 5 | 3 | 3 |
| **41** | 2 | 4 | 3 | 3 | 2 | 5 | 5 | 3 | 4 | 3 | 3 | 5 | 4 | 3 | 4 | 4 | 5 | 5 | 4 | 4 | 4 |
| **42** | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 |
| **43** | 4 | 5 | 5 | 4 | 3 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 3 |
| **44** | 2 | 4 | 3 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 |
| **45** | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 3 | 5 | 5 | 4 | 4 | 3 | 5 |
| **46** | 5 | 5 | 5 | 5 | 4 | 5 | 2 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 5 |
| **47** | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 3 | 4 | 3 | 4 | 3 | 5 |
| **48** | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 3 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 3 | 4 | 4 | 5 |
| **49** | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 2 | 5 | 3 | 4 | 3 | 5 | 4 |
| **50** | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 3 | 5 | 5 | 5 | 5 | 2 | 5 | 4 | 5 | 3 | 3 | 5 | 5 |
| **51** | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 3 | 5 | 3 | 3 | 4 | 5 |
| **52** | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 3 | 5 | 4 | 5 | 4 |
| **53** | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 3 | 5 | 3 | 4 | 4 |
| **54** | 5 | 5 | 5 | 4 | 5 | 5 | 3 | 4 | 3 | 5 | 4 | 5 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 5 |
| **55** | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 3 | 5 | 4 | 5 | 2 | 5 | 4 | 3 | 5 | 4 | 3 | 5 | 5 |
| **56** | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 3 | 4 | 5 | 4 | 4 | 5 | 3 | 4 | 3 | 4 | 4 | 4 | 5 |
| **57** | 4 | 5 | 4 | 5 | 4 | 4 | 3 | 3 | 4 | 5 | 4 | 4 | 5 | 3 | 5 | 5 | 5 | 3 | 3 | 4 | 5 |
| **58** | 4 | 5 | 4 | 5 | 5 | 5 | 3 | 5 | 5 | 4 | 4 | 3 | 3 | 5 | 3 | 4 | 5 | 4 | 4 | 4 | 5 |
| **59** | 4 | 5 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 4 | 5 | 5 | 3 | 2 | 3 | 3 | 4 | 3 | 3 | 4 | 4 |
| **60** | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 2 | 5 | 5 | 2 | 3 | 4 | 3 | 4 | 5 | 3 | 4 | 4 | 5 |
| **61** | 4 | 4 | 3 | 5 | 5 | 5 | 4 | 5 | 5 | 3 | 3 | 3 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 5 |
| **62** | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 3 | 3 | 4 | 4 | 2 | 4 | 4 | 5 | 5 | 5 | 3 | 5 |
| **63** | 4 | 4 | 4 | 3 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 3 | 2 | 4 | 3 | 3 | 2 | 5 |
| **64** | 4 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 3 | 3 | 5 | 3 | 5 | 4 | 5 | 5 | 4 | 5 |
| **65** | 3 | 4 | 4 | 4 | 5 | 4 | 4 | 3 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 3 | 4 |
| **66** | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 2 | 5 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 5 | 5 | 5 | 4 |
| **67** | 3 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 3 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 |
| **68** | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 3 | 4 | 5 | 3 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 3 |
| **69** | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 3 | 5 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 5 | 4 | 3 |
| **70** | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4 |

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

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|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **40** | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 5 |
| **41** | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 |
| **42** | 3 | 5 | 4 | 5 | 5 | 3 | 4 | 3 | 5 | 5 | 5 | 4 |
| **43** | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 3 | 5 | 4 | 4 |
| **44** | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 3 | 3 | 4 | 5 | 5 |
| **45** | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 |
| **46** | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 3 | 3 | 3 |
| **47** | 4 | 5 | 5 | 5 | 4 | 2 | 5 | 5 | 4 | 4 | 4 | 3 |
| **48** | 5 | 4 | 4 | 4 | 3 | 2 | 3 | 4 | 4 | 3 | 5 | 4 |
| **49** | 4 | 5 | 4 | 5 | 3 | 4 | 5 | 5 | 2 | 3 | 4 | 4 |
| **50** | 4 | 4 | 5 | 4 | 3 | 4 | 5 | 5 | 4 | 4 | 4 | 3 |
| **51** | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 3 | 5 | 3 |
| **52** | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 |
| **53** | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 3 | 5 | 3 |
| **54** | 5 | 5 | 5 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 5 | 3 |
| **55** | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 3 | 4 | 4 |
| **56** | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 3 | 4 | 5 | 5 | 4 |
| **57** | 3 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 3 | 5 |
| **58** | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 3 | 3 | 3 | 4 | 5 |
| **59** | 3 | 3 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 5 |
| **60** | 4 | 3 | 5 | 4 | 2 | 5 | 3 | 3 | 3 | 5 | 4 | 4 |
| **61** | 3 | 3 | 2 | 5 | 5 | 3 | 4 | 3 | 3 | 5 | 5 | 4 |
| **62** | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 |
| **63** | 5 | 4 | 3 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| **64** | 3 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 |
| **65** | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| **66** | 5 | 5 | 4 | 5 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 4 |
| **67** | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 4 |
| **68** | 5 | 5 | 5 | 5 | 3 | 5 | 3 | 4 | 4 | 4 | 5 | 3 |
| **69** | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 4 |
| **70** | 4 | 3 | 4 | 5 | 3 | 4 | 5 | 5 | 4 | 4 | 4 | 3 |

## Korelasi

| | | Rata-rata pi |
|---|---|---|
| Pi1 | Pearson Correlation | .072 |
| | Sig. (2-tailed) | .553 |
| | N | 70 |
| Pi2 | Pearson Correlation | .438** |
| | Sig. (2-tailed) | .000 |
| | N | 70 |
| Pi3 | Pearson Correlation | .530** |
| | Sig. (2-tailed) | .000 |
| | N | 70 |
| Pi4 | Pearson Correlation | .565** |
| | Sig. (2-tailed) | .000 |
| | N | 70 |
| Pi5 | Pearson Correlation | .497** |
| | Sig. (2-tailed) | .000 |
| | N | 70 |
| Pi6 | Pearson Correlation | .386** |
| | Sig. (2-tailed) | .001 |
| | N | 70 |
| Pi7 | Pearson Correlation | .194 |
| | Sig. (2-tailed) | .108 |
| | N | 70 |
| Pi8 | Pearson Correlation | .358** |
| | Sig. (2-tailed) | .002 |
| | N | 70 |
| Pi9 | Pearson Correlation | .175 |
| | Sig. (2-tailed) | .147 |
| | N | 70 |
| Pi10 | Pearson Correlation | .437** |
| | Sig. (2-tailed) | .000 |
| | N | 70 |
| Pi11 | Pearson Correlation | .497** |
| | Sig. (2-tailed) | .000 |
| | N | 70 |
| Pi12 | Pearson Correlation | .146 |
| | Sig. (2-tailed) | .229 |
| | N | 70 |
| Pi13 | Pearson Correlation | .152 |
| | Sig. (2-tailed) | .208 |
| | N | 70 |
| Pi14 | Pearson Correlation | .231 |
| | Sig. (2-tailed) | .054 |
| | N | 70 |

| | | |
|---|---|---|
| Pi15 | Pearson Correlation | .104 |
| | Sig. (2-tailed) | .393 |
| | N | 70 |
| Pi16 | Pearson Correlation | .420** |
| | Sig. (2-tailed) | .000 |
| | N | 70 |
| Pi17 | Pearson Correlation | .197 |
| | Sig. (2-tailed) | .102 |
| | N | 70 |
| Pi18 | Pearson Correlation | .050 |
| | Sig. (2-tailed) | .682 |
| | N | 70 |
| Pi19 | Pearson Correlation | .045 |
| | Sig. (2-tailed) | .710 |
| | N | 70 |
| Pi20 | Pearson Correlation | .274* |
| | Sig. (2-tailed) | .022 |
| | N | 70 |
| Pi21 | Pearson Correlation | .013 |
| | Sig. (2-tailed) | .914 |
| | N | 70 |

## Korelasi

| | | Rata-rata pg |
|---|---|---|
| Pg1 | Pearson Correlation | .258 |
| | Sig. (2-tailed) | .031 |
| | N | 70 |
| Pg2 | Pearson Correlation | .415** |
| | Sig. (2-tailed) | .000 |
| | N | 70 |
| Pg3 | Pearson Correlation | .367** |
| | Sig. (2-tailed) | .002 |
| | N | 70 |
| Pg4 | Pearson Correlation | .456** |
| | Sig. (2-tailed) | .000 |
| | N | 70 |
| Pg5 | Pearson Correlation | .296* |
| | Sig. (2-tailed) | .013 |
| | N | 70 |
| Pg6 | Pearson Correlation | .563** |
| | Sig. (2-tailed) | .000 |
| | N | 70 |
| Pg7 | Pearson Correlation | .428** |
| | Sig. (2-tailed) | .000 |
| | N | 70 |
| Pg8 | Pearson Correlation | .283* |
| | Sig. (2-tailed) | .018 |
| | N | 70 |
| Pg9 | Pearson Correlation | .350** |
| | Sig. (2-tailed) | .003 |
| | N | 70 |
| Pg10 | Pearson Correlation | .074 |
| | Sig. (2-tailed) | .542 |
| | N | 70 |
| Pg11 | Pearson Correlation | .198 |
| | Sig. (2-tailed) | .101 |
| | N | 70 |
| Pg12 | Pearson Correlation | .278* |
| | Sig. (2-tailed) | .020 |
| | N | 70 |

# Reliability

## Scale: ALL VARIABLES

**Case Processing Summary**

| | | N | % |
|---|---|---|---|
| Cases | Valid | 70 | 100.0 |
| | Excluded[a] | 0 | .0 |
| | Total | 70 | 100.0 |

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

**Reliability Statistics**

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|---|---|---|
| .679 | .677 | 10 |

**Item Statistics**

| | Mean | Std. Deviation | N |
|---|---|---|---|
| pi2 | 4.21 | .797 | 70 |
| pi3 | 4.17 | .816 | 70 |
| pi4 | 4.14 | .785 | 70 |
| pi5 | 4.14 | .873 | 70 |
| pi6 | 4.33 | .756 | 70 |
| pi8 | 4.04 | .875 | 70 |
| pi10 | 4.16 | .792 | 70 |
| pi11 | 4.04 | .806 | 70 |
| pi16 | 4.06 | .832 | 70 |
| pi20 | 4.04 | .770 | 70 |

**Inter-Item Correlation Matrix**

| | pi2 | pi3 | pi4 | pi5 | pi6 | pi8 | pi10 | pi11 | pi16 | pi20 |
|---|---|---|---|---|---|---|---|---|---|---|
| pi2 | 1.000 | .522 | .182 | .185 | -.143 | .402 | .107 | .437 | -.062 | -.015 |
| pi3 | .522 | 1.000 | .300 | .291 | .095 | .355 | .182 | .385 | .028 | -.035 |
| pi4 | .182 | .300 | 1.000 | .393 | .359 | .117 | .290 | .150 | .298 | .229 |
| pi5 | .185 | .291 | .393 | 1.000 | .301 | .238 | .198 | .300 | .068 | .293 |
| pi6 | -.143 | .095 | .359 | .301 | 1.000 | .022 | .058 | -.142 | .223 | .125 |
| pi8 | .402 | .355 | .117 | .238 | .022 | 1.000 | -.031 | .387 | -.123 | -.110 |
| pi10 | .107 | .182 | .290 | .198 | .058 | -.031 | 1.000 | .284 | .228 | .013 |
| pi11 | .437 | .385 | .150 | .300 | -.142 | .387 | .284 | 1.000 | .104 | .044 |
| pi16 | -.062 | .028 | .298 | .068 | .223 | -.123 | .228 | .104 | 1.000 | .268 |
| pi20 | -.015 | -.035 | .229 | .293 | .125 | -.110 | .013 | .044 | .268 | 1.000 |

**ANOVA**

| | | Sum of Squares | df | Mean Square | F | Sig |
|---|---|---|---|---|---|---|
| Between People | | 116.777 | 69 | 1.692 | | |
| Within People | Between Items | 5.406 | 9 | .601 | 1.106 | .356 |
| | Residual | 337.194 | 621 | .543 | | |
| | Total | 342.600 | 630 | .544 | | |
| Total | | 459.377 | 699 | .657 | | |

Grand Mean = 4.13

# Reliability

## Scale: ALL VARIABLES

**Case Processing Summary**

| | | N | % |
|---|---|---|---|
| Cases | Valid | 70 | 100.0 |
| | Excluded[a] | 0 | .0 |
| | Total | 70 | 100.0 |

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

**Reliability Statistics**

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|---|---|---|
| .378 | .373 | 10 |

**Item Statistics**

| | Mean | Std. Deviation | N |
|---|---|---|---|
| pg1 | 4.20 | .714 | 70 |
| pg2 | 4.04 | .770 | 70 |
| pg3 | 3.97 | .761 | 70 |
| pg4 | 4.17 | .742 | 70 |
| pg5 | 4.11 | .843 | 70 |
| pg6 | 4.19 | .822 | 70 |
| pg7 | 4.19 | .767 | 70 |
| pg8 | 4.17 | .722 | 70 |
| pg9 | 4.33 | .717 | 70 |
| pg12 | 4.04 | .788 | 70 |

**Inter-Item Correlation Matrix**

| | pg1 | pg2 | pg3 | pg4 | pg5 | pg6 | pg7 | pg8 | pg9 | pg12 |
|---|---|---|---|---|---|---|---|---|---|---|
| pg1 | 1.000 | .116 | -.043 | -.120 | .010 | .035 | .090 | -.096 | .125 | -.221 |
| pg2 | .116 | 1.000 | .027 | .114 | .216 | .079 | .379 | .065 | .053 | -.361 |
| pg3 | -.043 | .027 | 1.000 | .420 | -.085 | .287 | -.090 | .088 | -.142 | .147 |
| pg4 | -.120 | .114 | .420 | 1.000 | -.101 | .232 | .096 | .134 | -.026 | .210 |
| pg5 | .010 | .216 | -.085 | -.101 | 1.000 | -.031 | .303 | -.199 | .081 | -.007 |
| pg6 | .035 | .079 | .287 | .232 | -.031 | 1.000 | .128 | .165 | .018 | .323 |
| pg7 | .090 | .379 | -.090 | .096 | .303 | .128 | 1.000 | .073 | .046 | -.109 |
| pg8 | -.096 | .065 | .088 | .134 | -.199 | .165 | .073 | 1.000 | .114 | .063 |
| pg9 | .125 | .053 | -.142 | -.026 | .081 | .018 | .046 | .114 | 1.000 | -.077 |
| pg12 | -.221 | -.361 | .147 | .210 | -.007 | .323 | -.109 | .063 | -.077 | 1.000 |

**ANOVA**

| | | Sum of Squares | df | Mean Square | F | Sig |
|---|---|---|---|---|---|---|
| Between People | | 61.299 | 69 | .888 | | |
| Within People | Between Items | 6.527 | 9 | .725 | 1.312 | .227 |
| | Residual | 343.173 | 621 | .553 | | |
| | Total | 349.700 | 630 | .555 | | |
| Total | | 410.999 | 699 | .588 | | |

Grand Mean = 4.14

# Regression

**Variables Entered/Removed[b]**

| Model | Variables Entered | Variables Removed | Method |
|---|---|---|---|
| 1 | X[a] | . | Enter |

a. All requested variables entered.

b. Dependent Variable: Y

**Model Summary[b]**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Change Statistics | | | | | Durbin-Watson |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | R Square Change | F Change | df1 | df2 | Sig. F Change | |
| 1 | .256[a] | .065 | .052 | .45670 | .065 | 4.755 | 1 | 68 | .033 | 1.600 |

a. Predictors: (Constant), X

b. Dependent Variable: Y

**ANOVA[b]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | .992 | 1 | .992 | 4.755 | .033[a] |
| | Residual | 14.183 | 68 | .209 | | |
| | Total | 15.175 | 69 | | | |

a. Predictors: (Constant), X

b. Dependent Variable: Y

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 5.637 | .593 | | 9.509 | .000 |
| | X | -.312 | .143 | -.256 | -2.181 | .033 |

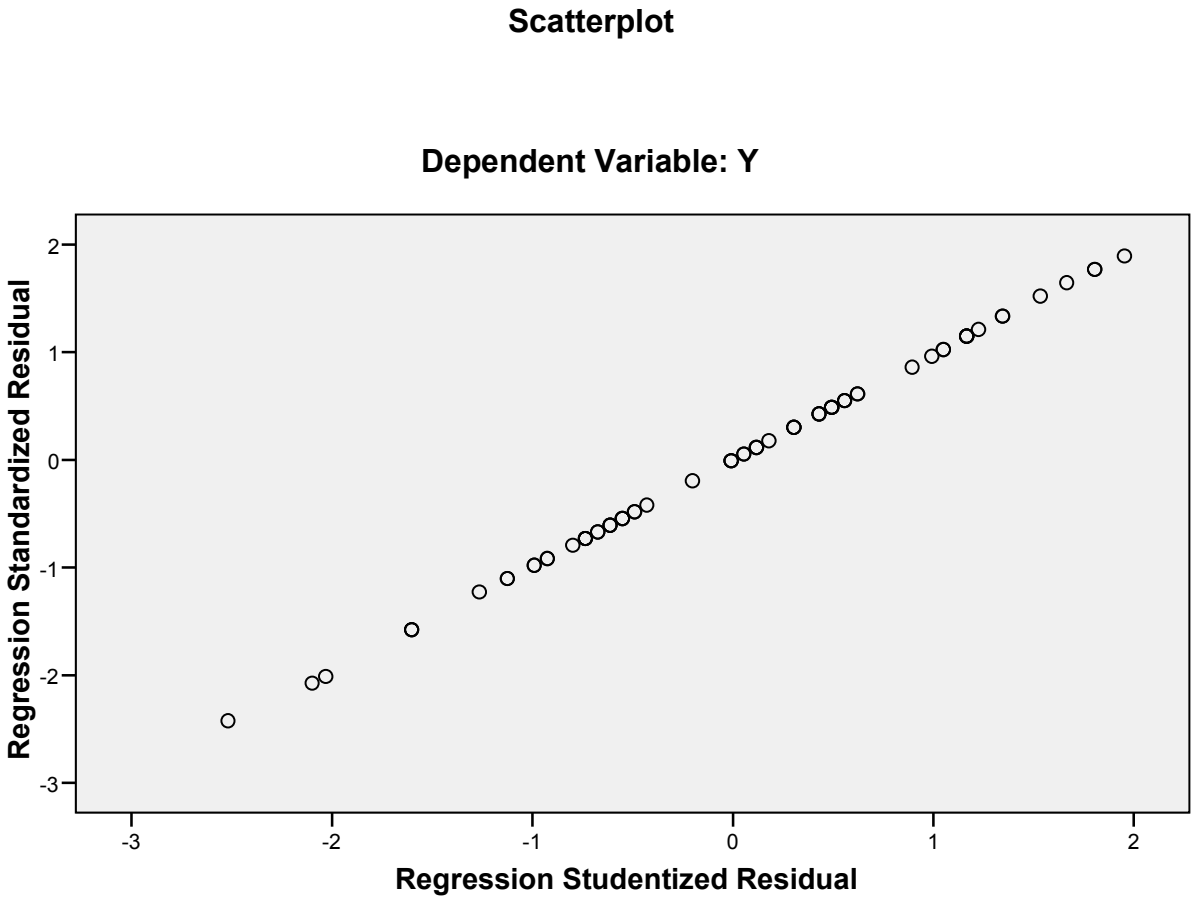
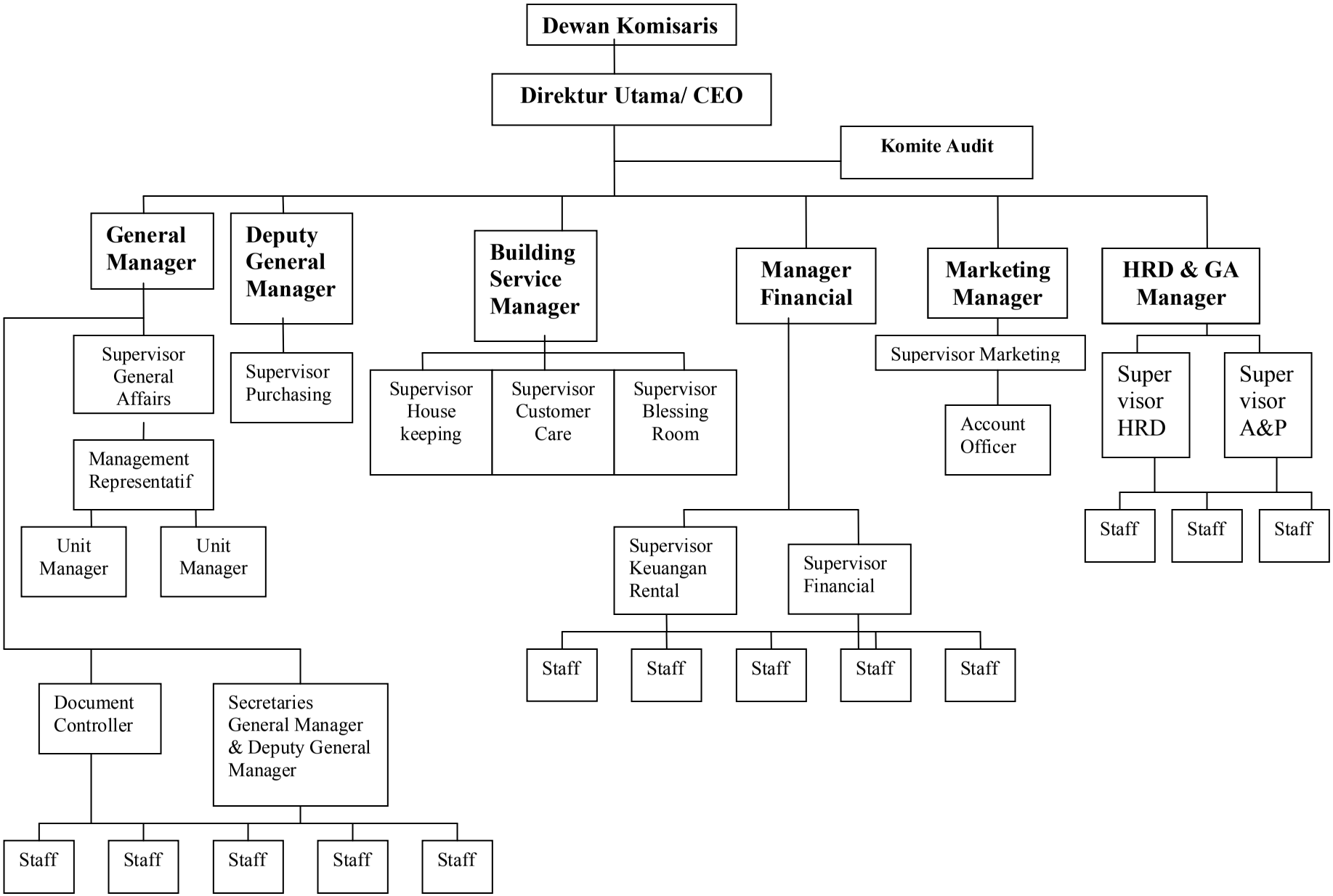
a. Dependent Variable: Y

**Residuals Statistics[a]**

| | Minimum | Maximum | Mean | Std. Deviation | N |
|---|---|---|---|---|---|
| Predicted Value | 4.1071 | 4.5888 | 4.3500 | .11989 | 70 |
| Std. Predicted Value | -2.026 | 1.992 | .000 | 1.000 | 70 |
| Standard Error of Predicted Value | .055 | .124 | .075 | .018 | 70 |
| Adjusted Predicted Value | 4.0758 | 4.5957 | 4.3497 | .12104 | 70 |
| Residual | -1.10711 | .86455 | .00000 | .45338 | 70 |
| Std. Residual | -2.424 | 1.893 | .000 | .993 | 70 |
| Stud. Residual | -2.519 | 1.953 | .000 | 1.010 | 70 |
| Deleted Residual | -1.19529 | .92042 | .00032 | .46975 | 70 |
| Stud. Deleted Residual | -2.626 | 1.996 | -.001 | 1.023 | 70 |
| Mahal. Distance | .010 | 4.104 | .986 | .998 | 70 |
| Cook's Distance | .000 | .253 | .018 | .035 | 70 |
| Centered Leverage Value | .000 | .059 | .014 | .014 | 70 |

a. Dependent Variable: Y

## Charts


Scatterplot
Dependent Variable: Y
Regression Standardized Residual
Regression Studentized Residual
2
1
0
-1
-2
-3
-3
-2
-1
0
1
2

**STRUKTUR ORGANISASI MANAJEMEN *MALL* BANDUNG *TRADE CENTRE***