

## Lampiran

### LAMPIRAN 1 KUESIONER

#### KUISIONER

Bpk / Ibu yang terhormat,

Saya adalah Mahasiswa Program Strata Satu (S-1) Fakultas Ekonomi dan Bisnis Universitas 17 Agustus 1945 Surabaya yang sedang melakukan penelitian tentang **“Pengaruh Teknologi Informasi Karakteristik Sistem Akuntansi Manajemen Terhadap Perkembangan Usaha Kecil Dan Menengah Di Kabupaten Sidoarjo”**.

Dalam rangka pengumpulan data untuk sebuah penelitian dan kepentingan ilmiah, kami mohon partisipasi dan kesediaan Bapak dan Ibu dalam menjawab kuisisioner ini.

Akhir kata kami ucapkan terima kasih kepada Bapak dan Ibu yang telah bersedia meluangkan waktu untuk mengisi kuisisioner ini.

Peneliti,

#### Petunjuk Pengisian :

1. Mohon memberikan tanda ( ✓ ) pada jawaban yang sudah dianggap paling benar.
2. Setiap pertanyaan hanya membubuhkan 1 (satu) jawaban saja.
3. Mohon memberikan jawaban yang sebenar-benarnya.
4. Ada lima score alternatif jawaban yang sebenar-benarnya.
  - Sangat Tidak Setuju (STS) : 1
  - Tidak Setuju (TS) : 2
  - Kurang Setuju (KS) : 3
  - Setuju (S) : 4
  - Sangat Setuju (SS) : 5

Nama : .....

Usia : .....

Jenis Kelamin : .....

Petunjuk :

1. Saudara diminta memberikan tanggapan / penilaian pada setiap bagian tentang **“Pengaruh Teknologi Informasi Karakteristik Sistem Akuntansi Manajemen Terhadap Perkembangan Usaha Kecil Dan Menengah E Kabupaten Sidoarjo”**. Saudara cukup memberi tanda (√) pada kotak yang sesuai dengan jawaban saudara.

Pilihannya adalah :

- 1 : jika pernyataan dinyatakan sangat tidak setuju
- 2 : jika pernyataan dinyatakan tidak setuju
- 3 : jika pernyataan dinyatakan kurang setuju
- 4 : jika pernyataan dinyatakan setuju
- 5 : jika pernyataan dinyatakan sangat setuju

**A. Teknologi Informasi (X<sub>1</sub>)**

| NO | Pernyataan  | STS | TS | KS | S | SS |
|----|---|-----|----|----|---|----|
|    |   | 1   | 2  | 3  | 4 | 5  |
| 1  | Dalam memacu perkembangan Usaha Kecil Mikro Dan Menengah di Kabupaen Sidoarjo dewasa ini sudah mendapat fasilitas di bidang teknologi antara lain: komputer, internet, laptop dan lain sebagainya |     |    |    |   |    |
| 2  | Penggunaan fasilitas teknologi informasi bagi Usaha Kecil Mikro Dan Menengah di Kabupaen Sidoarjo guna memajukan usaha, memperluas jarindan dan saran media promosi                               |     |    |    |   |    |
| 3  | Pemanfaatan teknologi informasi bagi Usaha Kecil Mikro Dan Menengah di Kabupaen Sidoarjo untuk meambah informasi dan meningkatkan omzet pendapatan  |     |    |    |   |    |
| 4  | Penggunaan teknologi informasi bagi Usaha Kecil Mikro Dan Menengah di Kabupaen Sidoarjo di masa depan sangat  |     |    |    |   |    |

|  |   |  |  |  |  |  |
|--|---|--|--|--|--|--|
|  | berguna demi kemajuan dan perkembangannya |  |  |  |  |  |
|--|---|--|--|--|--|--|

### B. Karakteristik Sistem Informasi Akuntansi Manajemen (X<sub>2</sub>)

| NO | Pernyataan  | STS | TS | KS | S | SS |
|----|---|-----|----|----|---|----|
|    |   | 1   | 2  | 3  | 4 | 5  |
| 1  | Menurut anda, saat ini Usaha Kecil Mikro Dan Menengah yang anda geluti menyediakan informasi yang berkaitan dengan perencanaan atau peristiwa masa datang   |     |    |    |   |    |
| 2  | Penyampaian informasi yang tepat pada saat informasi tersebut dibutuhkan oleh pemilik Usaha Kecil Mikro Dan Menengah  |     |    |    |   |    |
| 3  | Informasi yang menunjukkan pengaruh kejadian pada fungsi yang berbeda, misalnya pemasaran atau produksi pada Usaha Kecil Mikro Dan Menengah yang anda tekuni saat ini dikaitkan dengan kegiatan tugas pemilik |     |    |    |   |    |
| 4  | Menurut anda, saat ini Usaha Kecil Mikro Dan Menengah yang anda geluti menyediakan informasi yang menunjukkan adanya pemisahan antara komponen biaya tetap dan biaya variabel                                 |     |    |    |   |    |

### C. Perkembangan Usaha Mikro Kecil Menengah (UMKM) (Y)

| NO | Pernyataan  | STS | TS | KS | S | SS |
|----|---|-----|----|----|---|----|
|    |   | 1   | 2  | 3  | 4 | 5  |
| 1  | Dengan adanya Usaha Kecil Mikro Dan Menengah yang anda geluti saat ini, dapat membuka tercapainya lapangan usaha dan lapangan kerja yang luas |     |    |    |   |    |
| 2  | Dengan adanya Usaha Kecil Mikro Dan Menengah yang anda geluti saat ini, mampu membantu pendapatan masyarakat sekitar                          |     |    |    |   |    |
| 3  | Dengan adanya Usaha Kecil Mikro Dan Menengah yang anda geluti saat ini, mampu mewujudkan UMKM yang semakin efisien dan                        |     |    |    |   |    |

|   |  |  |  |  |  |  |
|---|--|--|--|--|--|--|
|   | mampu berkembang mandiri   |  |  |  |  |  |
| 4 | Dengan adanya Usaha Kecil Mikro Dan Menengah yang anda geluti saat ini, mampu mewujudkan penyebaran industri yang merata   |  |  |  |  |  |
| 5 | Dengan berkembangnya Usaha Kecil Mikro Dan Menengah yang anda geluti saat ini dapat memberikan peningkatan kemampuan UMKM dalam aspek penyediaan produk jadi, bahan baku baik untuk pasar dalam negeri maupun ekspor |  |  |  |  |  |

## LAMPIRAN 2

### TABULASI JAWABAN RESPONDEN

Tabulasi Jawaban Responden

| No | Teknologi Informasi |     |     |     |     | Karakteristik SAM |     |     |     |     | Perkembangan UMKM |    |    |    |    |    |
|----|---------------------|-----|-----|-----|-----|-------------------|-----|-----|-----|-----|-------------------|----|----|----|----|----|
|    | X11                 | X12 | X13 | X14 | TX1 | X21               | X22 | X23 | X24 | TX2 | Y1                | Y2 | Y3 | Y4 | Y5 | TY |
| 1  | 4                   | 4   | 4   | 2   | 14  | 3                 | 3   | 3   | 3   | 12  | 3                 | 2  | 4  | 4  | 3  | 16 |
| 2  | 3                   | 5   | 3   | 4   | 15  | 3                 | 2   | 4   | 3   | 12  | 4                 | 3  | 4  | 4  | 3  | 18 |
| 3  | 3                   | 4   | 3   | 3   | 13  | 4                 | 2   | 4   | 4   | 14  | 2                 | 3  | 4  | 4  | 4  | 17 |
| 4  | 5                   | 5   | 5   | 5   | 20  | 4                 | 5   | 3   | 2   | 14  | 4                 | 4  | 5  | 5  | 5  | 23 |
| 5  | 4                   | 3   | 3   | 3   | 13  | 5                 | 3   | 2   | 3   | 13  | 2                 | 3  | 4  | 4  | 4  | 17 |
| 6  | 2                   | 2   | 3   | 2   | 9   | 5                 | 4   | 3   | 4   | 16  | 3                 | 2  | 4  | 4  | 3  | 16 |
| 7  | 4                   | 4   | 4   | 4   | 16  | 4                 | 4   | 4   | 4   | 16  | 4                 | 4  | 4  | 4  | 4  | 20 |
| 8  | 5                   | 5   | 5   | 3   | 18  | 4                 | 3   | 3   | 3   | 13  | 4                 | 4  | 4  | 4  | 4  | 20 |
| 9  | 3                   | 3   | 4   | 4   | 14  | 5                 | 4   | 5   | 5   | 19  | 4                 | 4  | 4  | 5  | 4  | 21 |
| 10 | 4                   | 4   | 4   | 4   | 16  | 4                 | 4   | 4   | 4   | 16  | 4                 | 4  | 4  | 4  | 4  | 20 |
| 11 | 3                   | 3   | 3   | 3   | 12  | 4                 | 5   | 5   | 5   | 19  | 3                 | 3  | 4  | 4  | 4  | 18 |
| 12 | 2                   | 2   | 4   | 5   | 13  | 2                 | 2   | 4   | 4   | 12  | 2                 | 4  | 4  | 4  | 4  | 18 |
| 13 | 5                   | 5   | 5   | 5   | 20  | 3                 | 3   | 3   | 3   | 12  | 2                 | 4  | 4  | 4  | 4  | 18 |
| 14 | 3                   | 4   | 3   | 3   | 13  | 3                 | 4   | 4   | 4   | 15  | 3                 | 4  | 3  | 4  | 4  | 18 |
| 15 | 4                   | 3   | 3   | 3   | 13  | 4                 | 3   | 3   | 3   | 13  | 2                 | 4  | 4  | 4  | 3  | 17 |
| 16 | 2                   | 4   | 4   | 4   | 14  | 4                 | 3   | 5   | 5   | 17  | 4                 | 5  | 4  | 4  | 4  | 21 |
| 17 | 3                   | 3   | 3   | 3   | 12  | 5                 | 4   | 5   | 5   | 19  | 4                 | 4  | 4  | 4  | 4  | 20 |
| 18 | 3                   | 3   | 4   | 3   | 13  | 5                 | 5   | 4   | 5   | 19  | 4                 | 4  | 4  | 4  | 4  | 20 |
| 19 | 4                   | 4   | 4   | 4   | 16  | 4                 | 4   | 4   | 4   | 16  | 3                 | 4  | 4  | 4  | 4  | 19 |
| 20 | 5                   | 5   | 4   | 5   | 19  | 3                 | 4   | 3   | 3   | 13  | 4                 | 4  | 4  | 4  | 4  | 20 |
| 21 | 5                   | 3   | 4   | 5   | 17  | 5                 | 3   | 3   | 4   | 15  | 4                 | 5  | 4  | 4  | 4  | 21 |
| 22 | 5                   | 5   | 5   | 4   | 19  | 3                 | 2   | 3   | 4   | 12  | 4                 | 4  | 4  | 4  | 4  | 20 |
| 23 | 4                   | 5   | 5   | 5   | 19  | 3                 | 3   | 4   | 5   | 15  | 4                 | 4  | 4  | 4  | 4  | 20 |
| 24 | 5                   | 5   | 5   | 4   | 19  | 5                 | 5   | 5   | 4   | 19  | 4                 | 4  | 4  | 4  | 4  | 20 |
| 25 | 4                   | 4   | 4   | 4   | 16  | 5                 | 4   | 5   | 5   | 19  | 5                 | 5  | 5  | 4  | 4  | 23 |
| 26 | 5                   | 4   | 4   | 4   | 17  | 5                 | 4   | 4   | 4   | 17  | 5                 | 5  | 4  | 4  | 5  | 23 |
| 27 | 4                   | 5   | 5   | 5   | 19  | 4                 | 5   | 5   | 4   | 18  | 5                 | 5  | 5  | 5  | 3  | 23 |
| 28 | 4                   | 5   | 3   | 4   | 16  | 5                 | 5   | 5   | 5   | 20  | 4                 | 4  | 5  | 5  | 5  | 23 |

|    |   |   |   |   |    |   |   |   |   |    |   |   |   |   |   |    |
|----|---|---|---|---|----|---|---|---|---|----|---|---|---|---|---|----|
| 29 | 5 | 5 | 4 | 4 | 18 | 5 | 4 | 4 | 5 | 18 | 4 | 4 | 5 | 5 | 4 | 22 |
| 30 | 4 | 4 | 5 | 5 | 18 | 5 | 5 | 5 | 5 | 20 | 5 | 5 | 5 | 5 | 5 | 25 |
| 31 | 5 | 5 | 5 | 5 | 20 | 4 | 4 | 3 | 4 | 15 | 4 | 4 | 5 | 5 | 4 | 22 |
| 32 | 5 | 5 | 5 | 5 | 20 | 5 | 5 | 5 | 5 | 20 | 4 | 4 | 5 | 4 | 4 | 21 |
| 33 | 5 | 5 | 4 | 5 | 19 | 5 | 5 | 4 | 5 | 19 | 3 | 3 | 4 | 4 | 4 | 18 |
| 34 | 5 | 4 | 4 | 5 | 18 | 5 | 4 | 4 | 5 | 18 | 5 | 5 | 4 | 5 | 5 | 24 |
| 35 | 5 | 5 | 4 | 4 | 18 | 5 | 5 | 4 | 4 | 18 | 5 | 5 | 5 | 5 | 5 | 25 |
| 36 | 4 | 4 | 4 | 4 | 16 | 4 | 4 | 4 | 3 | 15 | 5 | 5 | 5 | 5 | 5 | 25 |
| 37 | 4 | 4 | 5 | 3 | 16 | 2 | 4 | 3 | 3 | 12 | 4 | 3 | 5 | 4 | 4 | 20 |
| 38 | 4 | 4 | 5 | 3 | 16 | 4 | 4 | 5 | 3 | 16 | 3 | 2 | 4 | 5 | 4 | 18 |
| 39 | 5 | 4 | 3 | 5 | 17 | 4 | 5 | 4 | 5 | 18 | 4 | 4 | 5 | 5 | 5 | 23 |
| 40 | 3 | 3 | 4 | 4 | 14 | 4 | 4 | 2 | 4 | 14 | 3 | 4 | 4 | 4 | 4 | 19 |
| 41 | 4 | 3 | 3 | 3 | 13 | 4 | 4 | 4 | 5 | 17 | 4 | 3 | 4 | 4 | 4 | 19 |
| 42 | 5 | 5 | 5 | 5 | 20 | 4 | 4 | 3 | 3 | 14 | 4 | 5 | 5 | 5 | 5 | 24 |
| 43 | 4 | 3 | 5 | 3 | 15 | 5 | 4 | 5 | 4 | 18 | 4 | 4 | 4 | 4 | 4 | 20 |
| 44 | 3 | 3 | 3 | 2 | 11 | 5 | 5 | 5 | 5 | 20 | 4 | 4 | 4 | 4 | 4 | 20 |
| 45 | 4 | 4 | 3 | 3 | 14 | 4 | 4 | 5 | 4 | 17 | 5 | 2 | 4 | 4 | 4 | 19 |
| 46 | 5 | 5 | 3 | 3 | 16 | 5 | 5 | 5 | 4 | 19 | 5 | 5 | 4 | 4 | 5 | 23 |
| 47 | 3 | 3 | 3 | 3 | 12 | 4 | 3 | 3 | 3 | 13 | 4 | 4 | 4 | 2 | 2 | 16 |
| 48 | 4 | 3 | 4 | 3 | 14 | 4 | 3 | 4 | 3 | 14 | 3 | 3 | 3 | 3 | 3 | 15 |
| 49 | 3 | 3 | 4 | 3 | 13 | 4 | 3 | 3 | 3 | 13 | 2 | 2 | 4 | 4 | 4 | 16 |
| 50 | 3 | 3 | 3 | 3 | 12 | 5 | 4 | 3 | 4 | 16 | 4 | 5 | 3 | 4 | 3 | 19 |
| 51 | 4 | 5 | 5 | 4 | 18 | 3 | 4 | 4 | 3 | 14 | 4 | 5 | 3 | 4 | 5 | 21 |
| 52 | 4 | 5 | 5 | 2 | 16 | 4 | 3 | 3 | 2 | 12 | 2 | 2 | 3 | 2 | 4 | 13 |
| 53 | 3 | 4 | 5 | 5 | 17 | 3 | 5 | 4 | 3 | 15 | 4 | 4 | 4 | 4 | 4 | 20 |
| 54 | 4 | 4 | 3 | 3 | 14 | 4 | 4 | 3 | 3 | 14 | 5 | 5 | 5 | 3 | 5 | 23 |
| 55 | 3 | 3 | 3 | 3 | 12 | 3 | 4 | 3 | 3 | 13 | 3 | 3 | 3 | 3 | 3 | 15 |
| 56 | 4 | 4 | 4 | 4 | 16 | 5 | 4 | 4 | 4 | 17 | 4 | 4 | 4 | 4 | 4 | 20 |
| 57 | 4 | 3 | 3 | 2 | 12 | 4 | 3 | 3 | 2 | 12 | 3 | 3 | 3 | 3 | 3 | 15 |
| 58 | 3 | 4 | 2 | 3 | 12 | 3 | 4 | 3 | 4 | 14 | 2 | 2 | 2 | 2 | 2 | 10 |
| 59 | 4 | 4 | 3 | 3 | 14 | 4 | 4 | 5 | 5 | 18 | 5 | 5 | 5 | 5 | 5 | 25 |
| 60 | 3 | 3 | 3 | 2 | 11 | 5 | 3 | 3 | 4 | 15 | 3 | 4 | 3 | 3 | 3 | 16 |
| 61 | 3 | 3 | 2 | 4 | 12 | 3 | 3 | 2 | 4 | 12 | 4 | 3 | 3 | 3 | 3 | 16 |
| 62 | 3 | 3 | 3 | 3 | 12 | 3 | 2 | 3 | 3 | 11 | 2 | 3 | 3 | 3 | 3 | 14 |
| 63 | 4 | 5 | 5 | 4 | 18 | 4 | 3 | 2 | 3 | 12 | 4 | 4 | 4 | 4 | 4 | 20 |
| 64 | 3 | 3 | 3 | 4 | 13 | 2 | 3 | 3 | 4 | 12 | 3 | 3 | 4 | 3 | 4 | 17 |

|    |   |   |   |   |    |   |   |   |   |    |   |   |   |   |   |    |
|----|---|---|---|---|----|---|---|---|---|----|---|---|---|---|---|----|
| 65 | 5 | 5 | 5 | 4 | 19 | 3 | 2 | 5 | 4 | 14 | 4 | 4 | 4 | 4 | 3 | 19 |
| 66 | 3 | 3 | 3 | 3 | 12 | 4 | 4 | 3 | 3 | 14 | 3 | 4 | 4 | 5 | 5 | 21 |
| 67 | 2 | 3 | 5 | 4 | 14 | 3 | 3 | 4 | 4 | 14 | 5 | 3 | 3 | 3 | 5 | 19 |
| 68 | 4 | 4 | 4 | 4 | 16 | 5 | 5 | 4 | 5 | 19 | 5 | 5 | 5 | 4 | 4 | 23 |
| 69 | 3 | 3 | 3 | 4 | 13 | 3 | 3 | 3 | 3 | 12 | 3 | 3 | 3 | 3 | 3 | 15 |

## LAMPIRAN 3

### FREKUENSI JAWABAN RESPONDEN

#### 1. Variabel Teknologi Informasi

**X11**

|                    | Valid |      |      |       |       |
|--------------------|-------|------|------|-------|-------|
|                    | 2     | 3    | 4    | 5     | Total |
| Frequency          | 4     | 21   | 26   | 18    | 69    |
| Percent            | 5,8   | 30,4 | 37,7 | 26,1  | 100,0 |
| Valid Percent      | 5,8   | 30,4 | 37,7 | 26,1  | 100,0 |
| Cumulative Percent | 5,8   | 36,2 | 73,9 | 100,0 |       |

**X12**

|                    | Valid |      |      |       |       |
|--------------------|-------|------|------|-------|-------|
|                    | 2     | 3    | 4    | 5     | Total |
| Frequency          | 2     | 24   | 22   | 21    | 69    |
| Percent            | 2,9   | 34,8 | 31,9 | 30,4  | 100,0 |
| Valid Percent      | 2,9   | 34,8 | 31,9 | 30,4  | 100,0 |
| Cumulative Percent | 2,9   | 37,7 | 69,6 | 100,0 |       |

**X13**

|                    | Valid |      |      |       |       |
|--------------------|-------|------|------|-------|-------|
|                    | 2     | 3    | 4    | 5     | Total |
| Frequency          | 2     | 25   | 22   | 20    | 69    |
| Percent            | 2,9   | 36,2 | 31,9 | 29,0  | 100,0 |
| Valid Percent      | 2,9   | 36,2 | 31,9 | 29,0  | 100,0 |
| Cumulative Percent | 2,9   | 39,1 | 71,0 | 100,0 |       |



**X14**

|                    | Valid |      |      |       |       |
|--------------------|-------|------|------|-------|-------|
|                    | 2     | 3    | 4    | 5     | Total |
| Frequency          | 6     | 24   | 24   | 15    | 69    |
| Percent            | 8,7   | 34,8 | 34,8 | 21,7  | 100,0 |
| Valid Percent      | 8,7   | 34,8 | 34,8 | 21,7  | 100,0 |
| Cumulative Percent | 8,7   | 43,5 | 78,3 | 100,0 |       |

## 2. Variabel Karakteristik Sistem Informasi Akuntansi Manajemen

**X21**

|                    | Valid |      |      |       |       |
|--------------------|-------|------|------|-------|-------|
|                    | 2     | 3    | 4    | 5     | Total |
| Frequency          | 3     | 16   | 27   | 23    | 69    |
| Percent            | 4,3   | 23,2 | 39,1 | 33,3  | 100,0 |
| Valid Percent      | 4,3   | 23,2 | 39,1 | 33,3  | 100,0 |
| Cumulative Percent | 4,3   | 27,5 | 66,7 | 100,0 |       |

**X22**

|                    | Valid |      |      |       |       |
|--------------------|-------|------|------|-------|-------|
|                    | 2     | 3    | 4    | 5     | Total |
| Frequency          | 6     | 19   | 29   | 15    | 69    |
| Percent            | 8,7   | 27,5 | 42,0 | 21,7  | 100,0 |
| Valid Percent      | 8,7   | 27,5 | 42,0 | 21,7  | 100,0 |
| Cumulative Percent | 8,7   | 36,2 | 78,3 | 100,0 |       |

**X23**

|                    | Valid |      |      |       |       |
|--------------------|-------|------|------|-------|-------|
|                    | 2     | 3    | 4    | 5     | Total |
| Frequency          | 4     | 25   | 23   | 17    | 69    |
| Percent            | 5,8   | 36,2 | 33,3 | 24,6  | 100,0 |
| Valid Percent      | 5,8   | 36,2 | 33,3 | 24,6  | 100,0 |
| Cumulative Percent | 5,8   | 42,0 | 75,4 | 100,0 |       |

**X24**

|                    | Valid |      |      |       |       |
|--------------------|-------|------|------|-------|-------|
|                    | 2     | 3    | 4    | 5     | Total |
| Frequency          | 3     | 22   | 26   | 18    | 69    |
| Percent            | 4,3   | 31,9 | 37,7 | 26,1  | 100,0 |
| Valid Percent      | 4,3   | 31,9 | 37,7 | 26,1  | 100,0 |
| Cumulative Percent | 4,3   | 36,2 | 73,9 | 100,0 |       |

**3. Variabel Karakteristik Perkembangan UMKM****Y1**

|                    | Valid |      |      |       |       |
|--------------------|-------|------|------|-------|-------|
|                    | 2     | 3    | 4    | 5     | Total |
| Frequency          | 9     | 15   | 32   | 13    | 69    |
| Percent            | 13,0  | 21,7 | 46,4 | 18,8  | 100,0 |
| Valid Percent      | 13,0  | 21,7 | 46,4 | 18,8  | 100,0 |
| Cumulative Percent | 13,0  | 34,8 | 81,2 | 100,0 |       |

**Y2**

|                    | Valid |      |      |       |       |
|--------------------|-------|------|------|-------|-------|
|                    | 2     | 3    | 4    | 5     | Total |
| Frequency          | 7     | 15   | 31   | 16    | 69    |
| Percent            | 10,1  | 21,7 | 44,9 | 23,2  | 100,0 |
| Valid Percent      | 10,1  | 21,7 | 44,9 | 23,2  | 100,0 |
| Cumulative Percent | 10,1  | 31,9 | 76,8 | 100,0 |       |

**Y3**

|                    | Valid |      |      |       |       |
|--------------------|-------|------|------|-------|-------|
|                    | 2     | 3    | 4    | 5     | Total |
| Frequency          | 1     | 12   | 40   | 16    | 69    |
| Percent            | 1,4   | 17,4 | 58,0 | 23,2  | 100,0 |
| Valid Percent      | 1,4   | 17,4 | 58,0 | 23,2  | 100,0 |
| Cumulative Percent | 1,4   | 18,8 | 76,8 | 100,0 |       |

## Y4

|                    | Valid |      |      |       |       |
|--------------------|-------|------|------|-------|-------|
|                    | 2     | 3    | 4    | 5     | Total |
| Frequency          | 3     | 10   | 41   | 15    | 69    |
| Percent            | 4,3   | 14,5 | 59,4 | 21,7  | 100,0 |
| Valid Percent      | 4,3   | 14,5 | 59,4 | 21,7  | 100,0 |
| Cumulative Percent | 4,3   | 18,8 | 78,3 | 100,0 |       |

## Y5

|                    | Valid |      |      |       |       |
|--------------------|-------|------|------|-------|-------|
|                    | 2     | 3    | 4    | 5     | Total |
| Frequency          | 2     | 14   | 38   | 15    | 69    |
| Percent            | 2,9   | 20,3 | 55,1 | 21,7  | 100,0 |
| Valid Percent      | 2,9   | 20,3 | 55,1 | 21,7  | 100,0 |
| Cumulative Percent | 2,9   | 23,2 | 78,3 | 100,0 |       |

## LAMPIRAN 4

### UJI VALIDITAS, UJI RELIABILITAS

#### 1. Uji Validitas dan Reliabilitas Variabel Teknologi Informasi

##### Case Processing Summary

|       |                       | N  | %     |
|-------|-----------------------|----|-------|
| Cases | Valid                 | 69 | 100,0 |
|       | Excluded <sup>a</sup> | 0  | ,0    |
|       | Total                 | 69 | 100,0 |

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

##### Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,794             | 4          |

##### Item Statistics

|     | Mean | Std. Deviation | N  |
|-----|------|----------------|----|
| X11 | 3,84 | ,885           | 69 |
| X12 | 3,90 | ,877           | 69 |
| X13 | 3,87 | ,873           | 69 |
| X14 | 3,70 | ,912           | 69 |

##### Item-Total Statistics

|     | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-----|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| X11 | 11,46                      | 4,605                          | ,628                             | ,730                             |
| X12 | 11,41                      | 4,421                          | ,701                             | ,693                             |
| X13 | 11,43                      | 4,808                          | ,575                             | ,756                             |
| X14 | 11,61                      | 4,859                          | ,518                             | ,786                             |

##### Scale Statistics

| Mean  | Variance | Std. Deviation | N of Items |
|-------|----------|----------------|------------|
| 15,30 | 7,774    | 2,788          | 4          |

## 2. Uji Validitas dan Reliabilitas Variabel Karakteristik Sistem Informasi Akuntansi Manajemen

### Case Processing Summary

|       |                       | N  | %     |
|-------|-----------------------|----|-------|
| Cases | Valid                 | 69 | 100,0 |
|       | Excluded <sup>a</sup> | 0  | ,0    |
|       | Total                 | 69 | 100,0 |

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

### Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,755             | 4          |

### Item Statistics

|     | Mean | Std. Deviation | N  |
|-----|------|----------------|----|
| X21 | 4,01 | ,866           | 69 |
| X22 | 3,77 | ,894           | 69 |
| X23 | 3,77 | ,894           | 69 |
| X24 | 3,86 | ,862           | 69 |

### Item-Total Statistics

|     | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-----|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| X21 | 11,39                      | 4,477                          | ,519                             | ,716                             |
| X22 | 11,64                      | 4,323                          | ,540                             | ,705                             |
| X23 | 11,64                      | 4,264                          | ,560                             | ,694                             |
| X24 | 11,55                      | 4,280                          | ,590                             | ,678                             |

### Scale Statistics

| Mean  | Variance | Std. Deviation | N of Items |
|-------|----------|----------------|------------|
| 15,41 | 7,127    | 2,670          | 4          |

## 2. Uji Validitas dan Reliabilitas Variabel Perkembangan UMKM

### Case Processing Summary

|       |                       | N  | %     |
|-------|-----------------------|----|-------|
| Cases | Valid                 | 69 | 100,0 |
|       | Excluded <sup>a</sup> | 0  | ,0    |
|       | Total                 | 69 | 100,0 |

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

### Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,833             | 5          |

### Item Statistics

|    | Mean | Std. Deviation | N  |
|----|------|----------------|----|
| Y1 | 3,71 | ,925           | 69 |
| Y2 | 3,81 | ,912           | 69 |
| Y3 | 4,03 | ,685           | 69 |
| Y4 | 3,99 | ,737           | 69 |
| Y5 | 3,96 | ,736           | 69 |

### Item-Total Statistics

|    | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|----|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| Y1 | 15,78                      | 6,055                          | ,618                             | ,808                             |
| Y2 | 15,68                      | 6,073                          | ,627                             | ,804                             |
| Y3 | 15,46                      | 6,811                          | ,683                             | ,790                             |
| Y4 | 15,51                      | 6,724                          | ,642                             | ,798                             |
| Y5 | 15,54                      | 6,752                          | ,635                             | ,800                             |

### Scale Statistics

| Mean  | Variance | Std. Deviation | N of Items |
|-------|----------|----------------|------------|
| 19,49 | 9,724    | 3,118          | 5          |

## LAMPIRAN 5

### UJI NORMALITAS DAN ASUMSI KLASIK

#### 1. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

|                                  |                | TX1   | TX2   | TY    |
|----------------------------------|----------------|-------|-------|-------|
| N                                |                | 69    | 69    | 69    |
| Normal Parameters <sup>a,b</sup> | Mean           | 15,30 | 15,41 | 19,49 |
|                                  | Std. Deviation | 2,788 | 2,670 | 3,118 |
| Most Extreme Differences         | Absolute       | ,144  | ,150  | ,115  |
|                                  | Positive       | ,144  | ,150  | ,102  |
|                                  | Negative       | -,109 | -,124 | -,115 |
| Kolmogorov-Smirnov Z             |                | 1,195 | 1,246 | ,958  |
| Asymp. Sig. (2-tailed)           |                | ,115  | ,090  | ,318  |

a. Test distribution is Normal.

b. Calculated from data.

#### 2. Asumsi Klasik

##### a. Multikolinieritas

Coefficients<sup>a</sup>

| Model |     | Collinearity Statistics |       |
|-------|-----|-------------------------|-------|
|       |     | Tolerance               | VIF   |
| 1     | TX1 | ,979                    | 1,022 |
|       | TX2 | ,979                    | 1,022 |

a. Dependent Variable: TY

##### b. Heterokedastisitas

## Correlations

|                   |                          |                         | TX1   | TX2   | Unstandardiz<br>ed Residual |
|-------------------|--------------------------|-------------------------|-------|-------|-----------------------------|
| Spearman's<br>rho | TX1                      | Correlation Coefficient | 1,000 | ,157  | ,113                        |
|                   |                          | Sig. (2-tailed)         | .     | ,197  | ,353                        |
|                   |                          | N                       | 69    | 69    | 69                          |
|                   | TX2                      | Correlation Coefficient | ,157  | 1,000 | ,055                        |
|                   |                          | Sig. (2-tailed)         | ,197  | .     | ,654                        |
|                   |                          | N                       | 69    | 69    | 69                          |
|                   | Unstandardiz ed Residual | Correlation Coefficient | ,113  | ,055  | 1,000                       |
|                   |                          | Sig. (2-tailed)         | ,353  | ,654  | .                           |
|                   |                          | N                       | 69    | 69    | 69                          |



## LAMPIRAN 6

### UJI REGRESI LINEAR BERGANDA

#### 1. Uji F

ANOVA<sup>b</sup>

| Model |            | Sum of Squares | df | Mean Square | F      | Sig.              |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1     | Regression | 356,570        | 2  | 178,285     | 38,621 | ,000 <sup>a</sup> |
|       | Residual   | 304,677        | 66 | 4,616       |        |                   |
|       | Total      | 661,246        | 68 |             |        |                   |

a. Predictors: (Constant), TX2, TX1

b. Dependent Variable: TY

#### 2. Uji t

Coefficients<sup>a</sup>

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|
|       |            | B                           | Std. Error | Beta                      |       |      |
| 1     | (Constant) | 2,450                       | 1,957      |                           | 1,252 | ,215 |
|       | TX1        | ,534                        | ,094       | ,478                      | 5,655 | ,000 |
|       | TX2        | ,576                        | ,099       | ,493                      | 5,835 | ,000 |

a. Dependent Variable: TY

#### 3. Koefisien Determinasi ( $R^2$ )

Model Summary

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | ,734 <sup>a</sup> | ,539     | ,525              | 2,149                      |

a. Predictors: (Constant), TX2, TX1

# LAMPIRAN 7 KARTU BIMBINGAN



UNIVERSITAS 17 AGUSTUS 1945 (UNTAG) SURABAYA  
**FAKULTAS EKONOMI DAN BISNIS**  
 Kampus II Sementoran 45 Surabaya 60118, Telp: (031) 5925209, 001 216781170 E-mail: [feb@untag-sby.ac.id](mailto:feb@untag-sby.ac.id)

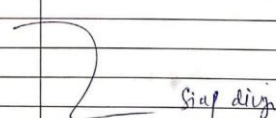
**SEMESTER**  
 Gasal / Genap

## KARTU BIMBINGAN SKRIPSI




Nama Mahasiswa / NBI : Harun al Rasjid  
 Nama Pembimbing : Dr. Maria Yovita R. Pandia M.M. CMA, CPA  
 Judul Skripsi : Pengaruh Teknologi Informasi Karakteristik Sistem Akuntansi Manajemen Terhadap Perkembangan Usaha Kecil Dan Menengah Di Sidoarjo

Mulai Program Skripsi : Semester B Thn. Ak. Selesai Bimbingan Tanggal .....

| No.   | HARI / TANGGAL | KONSENTRASI |                            | PARAF |
|---|----------------|-------------|----------------------------|-------|
|   |                | BAB / HAL   | KETERANGAN REVISI          |       |
| 1.  | 18 Maret 21    | Bab 1       | Konsultasi topik dan judul | Dr    |
| 2.  | 21 April       | Proposal    | Pembuatan proposal         | Dr    |
| 3.  | 30 April       | Proposal    | Revisi proposal            | Dr    |
| 4.  | 16 Juni        | Bab 4-5     | Konsultasi Bab 4-5         | Dr    |
| 5.  | 21 Juni        | Bab 5       | Pengumpulan Jurnal Skripsi | Dr    |
| 6.  | 22 Juni        | Babs        | Revisi Bab 4-5             | Dr    |
|  |                |             |                            |       |

Perpanjangan I \_\_\_\_\_  
 Semester \_\_\_\_\_  
 Th. Ak. \_\_\_\_\_  
 Paraf Kajar \_\_\_\_\_

Surabaya, 25 Juni 2021  
  
 Dr. Maria Yovita R. Pandia M.M. CMA  
 ( Nama dan tanda tangan Pembimbing )