

DAFTAR LAMPIRAN

Lampiran 1 Kuesioner

Kuesioner Akuntabilitas

1. Pimpinan dan pegawai mempertanggungjawabkan (accountable) hasil dari suatu program/ kegiatan/ proyek yang telah dilakukan.
2. Pimpinan dan pegawai selalu terlibat bersama-sama dalam mengevaluasi hasil suatu program/ kegiatan/ proyek.
3. Melakukan analisis keuangan setelah kegiatan atau program dilaksanakan.
4. Penggunaan dana anggaran didasarkan atas hukum dan peraturan yang berlaku.
5. Program-program dirancang dengan mempertimbangkan prinsip efektifitas bahwa penggunaan anggaran mencapai target atau tujuan bersama.
6. Tahapan Pengelolaan anggaran pada tiap-tiap unit melibatkan semua unsur-unsur dalam unit tersebut.
7. Proses dan pertanggung jawaban dalam perancangan anggaran diawasi secara terus-menerus.
8. Rencana strategi dan arah kebijakan umum pada koperasi merupakan dasar dalam pengelolaan anggaran.
9. Pelaporan pertanggung jawaban tahunan anggaran tepat waktu.
10. Menggunakan akuntabilitas kejujuran sebagai dasar dalam bekerja.

Kuesioner Transparansi Keuangan

11. Laporan Keuangan dan Laporan hasil audit BPK dipublikasikan di website resmi.
12. Pegawai mudah untuk mendapatkan informasi keuangan.
13. Transparansi anggaran dapat mengakomodasi dan meningkatkan usulan.
14. Membuat informasi yang jujur serta mudah dimengerti oleh semua pemangku kepentingan.
15. Saya menerima gaji dan berikan tunjangan (THR) sesuai dengan peraturan yang berlaku.

16. Informasi keuangan yang transparan membantu saya dalam memahami tujuan dan sasaran perusahaan.
17. Saya menerima informasi keuangan yang jelas dari perusahaan.
18. Ketidakjelasan informasi keuangan berdampak negatif pada kinerja saya.
19. Transparansi keuangan berkontribusi pada peningkatan kinerja.
20. Penyampaian informasi keuangan jelas, tepat dan akurat.

Kuesioner Kinerja Pegawai

21. Kuantitas hasil kerja saya sudah sesuai dengan standar yang telah ditetapkan oleh koperasi.
22. Kualitas kerja saya sudah memenuhi standar yang telah ditetapkan koperasi
23. Saya selalu berusaha dalam meningkatkan efektivitas kerja guna tercapainya hasil yang optimal.
24. Saya mampu menyelesaikan pekerjaan dengan tepat waktu.
25. Saya selalu menciptakan ide-ide yang inovatif dalam pekerjaan.
26. Saya mampu menyelesaikan pekerjaan dengan ketelitian yang tinggi.
27. Saya mengarahkan dan bekerjasama dengan rekan kerja untuk mencapai hasil kerja yang maksimal.
28. Saya datang dan pulang bekerja sesuai dengan waktu kerja yang telah ditentukan.
29. Saya ingin mengembangkan kreativitas untuk mencapai tujuan instansi.
30. Saya sering menerima tanggapan atau umpan balik yang konstruktif dari atasan tentang kinerja saya.

Lampiran 2 Hasil Tabulasi Data

Tabulasi Data Penelitian Akuntabilitas

[illegible]

5	5	2	5	5	5	5	5	5	5
5	5	5	5	5	5	5	5	5	5
5	5	5	5	5	5	5	5	5	5
4	5	5	4	5	4	4	4	5	5
5	5	5	5	5	5	5	5	5	5
5	5	5	5	5	5	5	5	5	5
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5	5	5	5	5	5	5	5	5	5
5	5	5	5	5	5	5	5	5	5
4	4	4	4	4	4	4	4	4	4
5	4	5	5	5	5	4	5	3	3
4	4	4	4	4	4	4	4	4	4

Tabulasi Data Penelitian Transparansi Keuangan

X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	X2.9	X2.10
3	4	4	4	3	4	4	4	4	3
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4	4	4	4	4	4	4	4	4	4
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4	4	4	4	4	4	4	4	4	4
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5	5	5	5	5	4	4	5	5	5
5	5	5	5	5	5	5	4	5	5
5	5	5	5	5	5	5	5	5	5
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5	5	5	5	5	5	5	5	5	5
5	4	5	5	5	5	5	5	5	5
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3	3	3	3	4	3	3	4	4	3
4	4	4	4	4	4	4	4	4	4

Tabulasi Data Penelitian Kinerja Pegawai

Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10
3	3	4	4	3	4	4	3	4	4
4	4	4	4	4	4	5	5	5	4
4	5	5	5	5	5	5	4	4	5
5	5	4	4	4	4	4	5	4	4
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4	4	5	4	4	4	4	5	4	4
2	5	5	4	4	3	5	4	5	4
5	5	5	5	5	5	5	5	5	5
4	3	4	4	4	4	5	4	3	4
4	4	4	4	4	4	4	4	4	4
4	4	4	4	4	4	4	4	4	4
4	4	5	5	5	4	4	4	4	4
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4	4	5	4	4	4	4	4	4	4
4	4	4	4	4	5	5	4	4	4

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4	4	4	4	4	4	4	5	4	4
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3	3	4	4	4	4	4	3	4	4
5	5	5	5	5	5	5	5	5	5
5	4	4	4	3	5	5	3	4	5
4	4	4	4	3	2	4	4	4	4
3	2	4	1	4	4	3	4	4	4
4	4	4	4	4	4	4	4	4	4

Lampiran 3 Hasil Olah Data

Uji Validitas

		Correlations										
		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1.10	TOTALX1
X1.1	Pearson Correlation	1	.550**	.304*	.507**	.674**	.584**	.412**	.442**	.293*	.376**	.671**
	Sig. (2-tailed)		.000	.022	.000	.000	.000	.001	.001	.027	.004	.000
	N	57	57	57	57	57	57	57	57	57	57	57
X1.2	Pearson Correlation	.550**	1	.355**	.416**	.541**	.591**	.541**	.502**	.404**	.565**	.713**
	Sig. (2-tailed)	.000		.007	.001	.000	.000	.000	.000	.002	.000	.000
	N	57	57	57	57	57	57	57	57	57	57	57
X1.3	Pearson Correlation	.304*	.355**	1	.459**	.475**	.333*	.359**	.389**	.297*	.339**	.577**
	Sig. (2-tailed)	.022	.007		.000	.000	.011	.006	.003	.025	.010	.000
	N	57	57	57	57	57	57	57	57	57	57	57
X1.4	Pearson Correlation	.507**	.416**	.459**	1	.696**	.694**	.553**	.723**	.495**	.688**	.815**
	Sig. (2-tailed)	.000	.001	.000		.000	.000	.000	.000	.000	.000	.000
	N	57	57	57	57	57	57	57	57	57	57	57
X1.5	Pearson Correlation	.674**	.541**	.475**	.696**	1	.647**	.666**	.697**	.461**	.616**	.848**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000
	N	57	57	57	57	57	57	57	57	57	57	57
X1.6	Pearson Correlation	.584**	.591**	.333*	.694**	.647**	1	.647**	.812**	.552**	.547**	.838**
	Sig. (2-tailed)	.000	.000	.011	.000	.000		.000	.000	.000	.000	.000
	N	57	57	57	57	57	57	57	57	57	57	57
X1.7	Pearson Correlation	.412**	.541**	.359**	.553**	.666**	.647**	1	.765**	.520**	.681**	.805**
	Sig. (2-tailed)	.001	.000	.006	.000	.000	.000		.000	.000	.000	.000
	N	57	57	57	57	57	57	57	57	57	57	57
X1.8	Pearson Correlation	.442**	.502**	.389**	.723**	.697**	.812**	.765**	1	.549**	.641**	.853**
	Sig. (2-tailed)	.001	.000	.003	.000	.000	.000	.000		.000	.000	.000
	N	57	57	57	57	57	57	57	57	57	57	57
X1.9	Pearson Correlation	.293*	.404**	.297*	.495**	.461**	.552**	.520**	.549**	1	.660**	.696**
	Sig. (2-tailed)	.027	.002	.025	.000	.000	.000	.000	.000		.000	.000
	N	57	57	57	57	57	57	57	57	57	57	57
X1.10	Pearson Correlation	.376**	.565**	.339**	.688**	.616**	.547**	.681**	.641**	.660**	1	.802**
	Sig. (2-tailed)	.004	.000	.010	.000	.000	.000	.000	.000	.000		.000
	N	57	57	57	57	57	57	57	57	57	57	57
TOTALX1	Pearson Correlation	.671**	.713**	.577**	.815**	.848**	.838**	.805**	.853**	.696**	.802**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	57	57	57	57	57	57	57	57	57	57	57

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

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

Correlations												
		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	X2.9	X2.10	TOTALX2
X2.1	Pearson Correlation	1	.652**	.541**	.601**	.601**	.557**	.452**	.314*	.532**	.668**	.738**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.018	.000	.000	.000
	N	57	57	57	57	57	57	57	57	57	57	57
X2.2	Pearson Correlation	.652**	1	.691**	.532**	.618**	.489**	.508**	.458**	.593**	.563**	.765**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	57	57	57	57	57	57	57	57	57	57	57
X2.3	Pearson Correlation	.541**	.691**	1	.741**	.685**	.685**	.797**	.671**	.653**	.568**	.868**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000
	N	57	57	57	57	57	57	57	57	57	57	57
X2.4	Pearson Correlation	.601**	.532**	.741**	1	.665**	.888**	.710**	.419**	.694**	.712**	.846**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.001	.000	.000	.000
	N	57	57	57	57	57	57	57	57	57	57	57
X2.5	Pearson Correlation	.601**	.618**	.685**	.665**	1	.609**	.662**	.501**	.583**	.817**	.827**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000
	N	57	57	57	57	57	57	57	57	57	57	57
X2.6	Pearson Correlation	.557**	.489**	.685**	.888**	.609**	1	.710**	.419**	.694**	.712**	.821**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.001	.000	.000	.000
	N	57	57	57	57	57	57	57	57	57	57	57
X2.7	Pearson Correlation	.452**	.508**	.797**	.710**	.662**	.710**	1	.744**	.635**	.603**	.842**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000
	N	57	57	57	57	57	57	57	57	57	57	57
X2.8	Pearson Correlation	.314*	.458**	.671**	.419**	.501**	.419**	.744**	1	.759**	.450**	.720**
	Sig. (2-tailed)	.018	.000	.000	.001	.000	.001	.000		.000	.000	.000
	N	57	57	57	57	57	57	57	57	57	57	57
X2.9	Pearson Correlation	.532**	.593**	.653**	.694**	.583**	.694**	.635**	.759**	1	.686**	.843**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000
	N	57	57	57	57	57	57	57	57	57	57	57
X2.10	Pearson Correlation	.668**	.563**	.568**	.712**	.817**	.712**	.603**	.450**	.686**	1	.829**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000
	N	57	57	57	57	57	57	57	57	57	57	57
TOTALX2	Pearson Correlation	.738**	.765**	.868**	.846**	.827**	.821**	.842**	.720**	.843**	.829**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	57	57	57	57	57	57	57	57	57	57	57

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

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

Correlations											
		Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	TOTALY
Y1	Pearson Correlation	1	.709**	.516**	.640**	.555**	.617**	.554**	.705**	.577**	.815**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	57	57	57	57	57	57	57	57	57	57
Y2	Pearson Correlation	.709**	1	.662**	.802**	.639**	.541**	.642**	.661**	.714**	.873**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.000	.000	.000
	N	57	57	57	57	57	57	57	57	57	57
Y3	Pearson Correlation	.516**	.662**	1	.613**	.649**	.492**	.604**	.589**	.731**	.786**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000	.000	.000
	N	57	57	57	57	57	57	57	57	57	57
Y4	Pearson Correlation	.640**	.802**	.613**	1	.679**	.616**	.688**	.512**	.578**	.839**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000	.000	.000
	N	57	57	57	57	57	57	57	57	57	57
Y5	Pearson Correlation	.555**	.639**	.649**	.679**	1	.730**	.529**	.647**	.675**	.826**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000	.000	.000
	N	57	57	57	57	57	57	57	57	57	57
Y6	Pearson Correlation	.617**	.541**	.492**	.616**	.730**	1	.546**	.363**	.486**	.734**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.006	.000	.000
	N	57	57	57	57	57	57	57	57	57	57
Y7	Pearson Correlation	.554**	.642**	.604**	.688**	.529**	.546**	1	.536**	.673**	.789**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		.000	.000	.000
	N	57	57	57	57	57	57	57	57	57	57
Y8	Pearson Correlation	.705**	.661**	.589**	.512**	.647**	.363**	.536**	1	.742**	.842**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.006	.000		.000	.000
	N	57	57	57	57	57	57	57	57	57	57
Y9	Pearson Correlation	.577**	.714**	.731**	.578**	.675**	.486**	.673**	.742**	1	.757**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000		.000
	N	57	57	57	57	57	57	57	57	57	57
Y10	Pearson Correlation	.645**	.644**	.645**	.603**	.611**	.538**	.700**	.634**	.757**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	57	57	57	57	57	57	57	57	57	57
TOTALY	Pearson Correlation	.815**	.873**	.786**	.839**	.826**	.734**	.789**	.786**	.842**	.827**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	57	57	57	57	57	57	57	57	57	57

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

Uji Reliabilitas

Reliability Statistics Akuntabilitas

Cronbach's Alpha	N of Items
.917	10

Reliability Statistics Transparansi Keuangan

Cronbach's Alpha	N of Items
.937	10

Reliability Statistics Kinerja Pegawai

Cronbach's Alpha	N of Items
.940	10

Uji Statistik Deskriptif

Statistics

	X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1.10	TOTALX1
N Valid	57	57	57	57	57	57	57	57	57	57	57
Missing	0	0	0	0	0	0	0	0	0	0	0
Mean	4.61	4.63	4.56	4.74	4.65	4.60	4.65	4.67	4.60	4.72	46.42
Median	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	48.00
Mode	5	5	5	5	5	5	5	5	5	5	50
Std. Deviation	.526	.487	.598	.483	.517	.530	.517	.512	.593	.526	4.009
Minimum	3	4	2	3	3	3	3	3	3	3	34
Maximum	5	5	5	5	5	5	5	5	5	5	50

Statistics

	X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	X2.9	X2.10	TOTALX2
N Valid	57	57	57	57	57	57	57	57	57	57	57
Missing	0	0	0	0	0	0	0	0	0	0	0
Mean	4.46	4.47	4.47	4.58	4.58	4.58	4.49	4.39	4.56	4.56	45.14
Median	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	47.00
Mode	5	5	5	5	5	5	5	5	5	5	50
Std. Deviation	.734	.734	.570	.565	.565	.565	.658	.774	.567	.598	5.094
Minimum	2	2	3	3	3	3	2	1	3	3	33
Maximum	5	5	5	5	5	5	5	5	5	5	50

Statistics

	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10	TOTALY
N Valid	57	57	57	57	57	57	57	57	57	57	57
Missing	0	0	0	0	0	0	0	0	0	0	0
Mean	4.30	4.32	4.58	4.32	4.33	4.37	4.54	4.40	4.46	4.40	44.02
Median	4.00	4.00	5.00	4.00	4.00	4.00	5.00	4.00	4.00	4.00	42.00
Mode	4	5	5	4	4	4	5	5	4	4	50
Std. Deviation	.706	.736	.498	.736	.607	.645	.537	.651	.537	.593	5.080
Minimum	2	2	4	1	3	2	3	3	3	3	33
Maximum	5	5	5	5	5	5	5	5	5	5	50

Lampiran 4 Daftar R Tabel, T Tabel dan F Tabel

Daftar R Tabel Uji Validitas

df = (N-2)	Tingkat signifikansi untuk uji satu arah				
	0.05	0.025	0.01	0.005	0.0005
	Tingkat signifikansi untuk uji dua arah				
	0.1	0.05	0.02	0.01	0.001
1	0.9877	0.9969	0.9995	0.9999	1.0000
2	0.9000	0.9500	0.9800	0.9900	0.9990
3	0.8054	0.8783	0.9343	0.9587	0.9911
4	0.7293	0.8114	0.8822	0.9172	0.9741
5	0.6694	0.7545	0.8329	0.8745	0.9509
6	0.6215	0.7067	0.7887	0.8343	0.9249
7	0.5822	0.6664	0.7498	0.7977	0.8983
8	0.5494	0.6319	0.7155	0.7646	0.8721
9	0.5214	0.6021	0.6851	0.7348	0.8470
10	0.4973	0.5760	0.6581	0.7079	0.8233
15	0.4124	0.4821	0.5577	0.6055	0.7247
20	0.3598	0.4227	0.4921	0.5368	0.6524
25	0.3233	0.3809	0.4451	0.4869	0.5974
30	0.2960	0.3494	0.4093	0.4487	0.5541
35	0.2746	0.3246	0.3810	0.4182	0.5189
40	0.2573	0.3044	0.3578	0.3932	0.4896
41	0.2542	0.3008	0.3536	0.3887	0.4843
42	0.2512	0.2973	0.3496	0.3843	0.4791
43	0.2483	0.2940	0.3457	0.3801	0.4742
44	0.2455	0.2907	0.3420	0.3761	0.4694
45	0.2429	0.2876	0.3384	0.3721	0.4647
46	0.2403	0.2845	0.3348	0.3683	0.4601
47	0.2377	0.2816	0.3314	0.3646	0.4557
48	0.2353	0.2787	0.3281	0.3610	0.4514
49	0.2329	0.2759	0.3249	0.3575	0.4473
50	0.2306	0.2732	0.3218	0.3542	0.4432
53	0.2241	0.2656	0.3129	0.3445	0.4317
54	0.2221	0.2632	0.3102	0.3415	0.4280
55	0.2201	0.2609	0.3074	0.3385	0.4244
56	0.2181	0.2586	0.3048	0.3357	0.4210
57	0.2162	0.2564	0.3022	0.3328	0.4176
58	0.2144	0.2542	0.2997	0.3301	0.4143

Daftar T Tabel Uji Parsial

df=(n-k)	$\alpha = 0.05$	$\alpha = 0.025$
1	6,314	12,706
2	2,920	4,303
3	2,353	3,182
4	2,132	2,776
5	2,015	2,571
6	1,943	2,447
7	1,895	2,365
8	1,860	2,306
9	1,833	2,262
10	1,812	2,228
11	1,796	2,201
12	1,782	2,179
13	1,771	2,160
14	1,761	2,145
15	1,753	2,131
20	1,725	2,086
25	1,708	2,060
30	1,697	2,042
35	1,690	2,030
40	1,684	2,021
41	1,683	2,020
42	1,682	2,018
43	1,681	2,017
44	1,680	2,015
45	1,679	2,014
46	1,679	2,013
47	1,678	2,012
48	1,677	2,011
49	1,677	2,010
50	1,675	2,008
51	1,675	2,008
52	1,675	2,007
53	1,674	2,006
54	1,673	2,005
55	1,673	2,004
56	1,673	2,003
57	1,672	2,002
58	1,672	2,002
59	1,671	2,001

Daftar F Tabel Uji Simultan

$\alpha =$ 0,05	$df_1 = (k-1)$							
$df_2 = (n - k - 1)$	1	2	3	4	5	6	7	8
1	161.448	199,500	215.707	224,583	230,162	233.986	236,768	238,883
2	18,513	19,000	19,164	19,247	19,296	19,330	19,353	19,371
3	10,128	9,552	9,277	9,117	9,013	8,941	8,887	8,845
4	7,709	6,944	6,591	6,388	6,256	6,163	6,094	6,041
5	6,608	5,786	5,409	5,192	5,050	4,950	4,876	4,818
6	5,987	5,143	4,757	4,534	4,387	4,284	4,207	4,147
7	5,591	4,737	4,347	4,120	3,972	3,866	3,787	3,726
8	5,318	4,459	4,066	3,838	3,687	3,581	3,500	3,438
9	5,117	4,256	3,863	3,633	3,482	3,374	3,293	3,230
10	4,965	4,103	3,708	3,478	3,326	3,217	3,135	3,072
15	4,543	3,682	3,287	3,056	2,901	2,790	2,707	2,641
20	4,351	3,493	3,098	2,866	2,711	2,599	2,514	2,447
25	4,242	3,385	2,991	2,759	2,603	2,490	2,405	2,337
30	4,171	3,316	2,922	2,690	2,534	2,421	2,334	2,266
35	4,121	3,267	2,874	2,641	2,485	2,372	2,285	2,217
40	4,085	3,232	2,839	2,606	2,449	2,336	2,249	2,180
45	4,057	3,204	2,812	2,579	2,422	2,308	2,221	2,152
50	4,034	3,183	2,790	2,557	2,400	2,286	2,199	2,130
51	4,030	3,179	2,786	2,553	2,397	2,283	2,195	2,126
52	4,027	3,175	2,783	2,550	2,393	2,279	2,192	2,122
53	4,023	3,172	2,779	2,546	2,389	2,275	2,188	2,119
54	4,020	3,168	2,776	2,543	2,386	2,272	2,185	2,115
55	4,016	3,165	2,773	2,540	2,383	2,269	2,181	2,112
56	4,013	3,162	2,769	2,537	2,380	2,266	2,178	2,109
57	4,010	3,159	2,766	2,534	2,377	2,263	2,175	2,106
58	4,007	3,156	2,764	2,531	2,374	2,260	2,172	2,103
59	4,004	3,153	2,761	2,528	2,371	2,257	2,169	2,100