Analysis Factors of Student Performance in Financial Accounting
(Empirical Study at 1st Year Students Islamic University of Indonesia)

A THESIS

Presented as Partial Fulfillment of the Requirements
To Obtain the Bachelor Degree in Accounting Department

By

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2006

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STATEMENT OF FREE PLAGIARISM

Herein I declare the originality of this thesis; there is no other work which has ever presented to obtain any university degree, and in my concern there is neither one else's opinion nor published written work, except acknowledge quotation relevant to the topic of this thesis which have been stated or listed on the thesis bibliography.

If in the future this statement is not proven as it supposed to be, I am willing to accept any sanction complying to the determinated regulation for its consequence.

Yogyakarta, ,2006

Herwrina Hidayani

ABSTRACT

Herwrina Hidayani. Analysis Factors Influenced the Student Performance in Financial Accounting (Empirical Study at Islamic University of Indonesia). International Program Faculty of Economics Islamic University Of Indonesia. Yogyakarta. 2006.

There has been a significant increase in business school enrolments over the past several years. Courses in accounting have increasingly become part of the college preparatory curriculum in many high schools. It is necessary to isolate those factors that may be related to overall student academic performance. Moreover, it is necessary to isolate factors that may be uniquely related to performance in collegiate introductory accounting courses.

Potential factors affecting student performance in financial accounting could range from the different background of the students, to their motivation, to their ability and effort, to their different objectives for studying.

The population of this research consists of 260 accounting students from the Faculty of Economics, Islamic University of Indonesia, from both the Regular Program and the International Program. After the selection process, 112 students from the Regular Program and 104 students from the International Program fully participated respondents of the research.

This research was a qualitative study that used data gathered from questionnaires spread to respondents about factors influencing their performance in financial accounting.

The independent variables used were ability and effort, intellectual skill, related experience, high school grade, college grade, and custom learning.

The results of this study showed that there were significant influences demonstrated by six variables in the data obtained from regular program. Whereas based on the data obtained from international program, there were only significant influences shown by three variables.

ABSTRACT

Herwrina Hidayani. Analisa tentang Factor-Factor yang Mempengaruhi Prestasi Mahasiswa (Studi Empiris pada Universitas Islam Indonesia). Program International Fakultas Ekonomi Universitas Islam Indonesia. 2006.

Beberapa tahun terakhir ini telah terjadi peningkatan yang cukup penting dalam sekolah bisnis. Mata kuliah akuntansi pun terus meningkat dan menjadi bagian dari kurikulum sekolah menengah untuk persiapan memasuki perguruan tinggi. Hal ini diperlukan untuk mengisolasi faktor yang mungkin menghubungkan prestasi mahasiswa secara keseluruhan. Lebih dari itu, hal ini juga diperlukan untuk mengisolasi faktor yang menghubungkan secara unik semua prestasi mahasiswa dalam mata kuliah akuntansi pengantar.

Faktor-faktor potensial yang mempengaruhi prestasi mahasiswa dalam akuntansi keuangan dapat terbentang dari latar belakang yang berbeda dari para siswa, dari motivasi mereka, dari usaha dan kemampuan mereka, dan kepada sasaran hasil yang berbeda dari mereka untuk belajar.

Populasi riset ini terdiri dari 260 siswa akuntansi dari Fakultas Ekonomi, Universitas Islam Indonesia, dari kedua program yaitu Program Reguler dan Program Internasional. Setelah proses seleksi, 112 siswa dari program regular dan 104 siswa dari program internasional secara penuh bisa mengambil bagian sebagai responden untuk riset tersebut.

Riset ini adalah suatu studi kualitatif yang menggunakan data yang dikumpulkan dari daftar pertanyaan yang disebar kepada para responden tentang factor yang mempengaruhi prestasi mereka dalam akuntansi keuangan. Variabel independent yang digunakan adalah kemampuan dan usaha, ketrampilan intelektual, pengalaman yang terkait, nilai sekolah menengah, nilai perguruan tinggi, dan kebiasaan belajar.

Hasil dari studi ini menunjukkan bahwa ada pengaruh penting yang ditunjukkan oleh enam variabel yang diperoleh dari data regular. Sedangkan berdasarkan dari data internasional, hanya ada pengaruh penting yang ditunjukkan oleh tiga variabel.

CHAPTER I

INTRODUCTION

1.1. Background

In the last several years there has been a significant increase in business school enrollments. As enrollment has grown, so has the number of students taking introductory courses in accounting or declaring accounting as their major area of study. As a result, courses in accounting have increasingly become part of the college preparatory curriculum of many high schools. Thus, the number of high school students taking accounting courses has also steadily risen. Theses changes in secondary and collegiate accounting course enrollment have renewed interest among accounting educators about the effect of high school exposure to accounting on the performance of students in college-level accounting courses.

Before the effect, of high school exposure to accounting can be adequately addressed, however, it is necessary to isolate those factors that may be related to student academic performance overall. Moreover, it is necessary to isolate factors that may be uniquely related to performance in collegiate introductory accounting courses. Together, these factors, should contribute to an improved understanding of why some students perform better than others in their first college-level financial accounting course and whether pre-college study of accounting affects performance in the first college-level financial accounting course.

This research looks at Accounting Education, specifically focusing on student performance in financial accounting, and the many reasons. Reasons range from the different background of the students, to their motivation, to their ability and effort, to their different objectives for studying. The researcher aims to acquire empirical evidence of some determinants of student performance in the financial accounting courses. The subject material was given to first-year College accounting students.

A number of complex studies about student performance in accounting courses have been conducted by researchers such as Schroeder (1986); English and Koeppen (1993); Mas'ud Machfoedz (1999); Eskew and Faley (1988) and so on.

Schroeder (1986) analyzed the previous accounting education and college-level accounting exam performance. His studies found that students with more than one year of high school coursework earned significantly higher scores on all exams in the college introductory financial accounting course. English and Koeppen (1993) examined the effect student internships had on subsequent academic performance. Their findings contradicted prior research and supported accounting internships as tools to enhance student's knowledge and motivation. Mas'ud Machfoedz (1999) examined the professionalism of accounting educators. His research showed that the degree of professionalism of accounting educators in Indonesia was quite marginal.

A study conducted by Robert Eskew and Robert Faley (1988), examined student performance in financial subjects based on the following seven independent variables: ability and effort, intellectual skill, related accounting experience, high

school grade, college grade, previous accounting experience, and the quantity of previous college-level study. The dependent variable was student grades in introductory accounting subjects.

Based on the background information and research about the topic, the researcher proposes to reanalyze whether certain factors have a significant affect, on student performance in financial accounting subjects in Indonesia. Because of the sample of students was taken from the faculty of economics accounting department of the Islamic University of Indonesia, the researcher will also variance in performance between students from the Regular Program and from the International Program. In an effort to increase the quality of education the Faculty of Economic, Islamic University of Indonesia, established the International Program in cooperate with the University of Wollonggong, Australia, in 1996. It was decided that, the language of communication between students and lecturers would be English. For this reason the researcher aims to determine whether the application of a foreign language as the medium of communication in an introductory accounting course will have any affect on student performance.

Inspired by the above reasons, the researcher proposed a thesis entitled **"Analysis Factors Influenced the Student Performance in Financial Accounting (Empirical Study at Islamic University of Indonesia)"**.

1.2. Problem Identifications

In this study, the researcher will examine factors affecting student performance in financial accounting, drawing data from students in the Regular and International programs in the Faculty of Economics, Islamic University of Indonesia. The research problems being solved in the study are formulated into the following questions:

- Will the analysis factors show a significant affect on student performance in introductory financial accounting subjects?
- Will the performance of financial accounting students vary between the Regular Program and the International Program?

1.3. Problem Formulation

This research examines the effects of certain factors on student performance in financial accounting. This research builds on the prior studies by Robert Eskew and Robert Faley (1988). Specifically, this study attempts to obtain possible answers of following questions:

- Do certain factors influence student performance in introductory financial accounting subjects?
- Does the different material between the Regular Program and the International Program influence student performance in introductory financial accounting subjects?

1.4. Research Objectives

The purpose of this study according to the problem formulation is:

- To empirically examine the influence of certain factors on student performance in introductory financial accounting subjects.
- To examine the variance in student performance between the Regular Program and the International Program in introductory financial accounting.

1.5. Research Benefits

This research examines some of the factors affecting student performance in financial accounting, which the researcher hopes will be beneficial and can be useful as references for academicians, lecturers, students, and others.

Hypothesis ; [illegible]

CHAPTER II

REVIEW OF RELATED LITERATURE

2.1. Theoretical Review

An investigation related with the research that specified about the student performance in financial accounting are so many complex, for instance, Schroeder (1986); Friedlan (1995); English and Koeppen (1993); Mas'ud Machfoedz (1999); Eskew and Faley (1988) and so on. Schroeder (1986) analyzed the previous accounting education and college-level accounting exam performance. He reported that there was a difference in the performance between college students who had experienced accounting subjects in high school with the students that had no experience of accounting subjects in high school. English and Koeppen (1993) examined the effect of student internships on subsequent academic performance. Mas'ud Machfoedz (1999) examines the professionalism of accounting educators.

Robert Eskew and Robert Faley (1988), conducted research about the influence of seven independent variables, being: academic aptitude, a measure of scholastic aptitude; high school grade, a measure of pre-college academic performance; college grade, a measure of collegiate academic performance; a number of quizzes taken to measure level of effort/motivation; previous accounting experience; previous related experience; and the amount of hours dedicated to

college-level study. The dependent variable was the performance in the course equal to the total number of points earned on the four course examinations.

Eskew and Faley`s research was an important reference and source of inspiration in compiling the theoretical framework for this research.

2.2. Factors Influenced Student Performance

2.2.1. Ability and Effort

Ability and effort is the capability and motivation to achieve a goal and make some exertion for it. This means if someone wants to achieve a given objective, they need ability as well as exertion or effort to realise it.

According to Frederickson and Pratt (1995) ability and effort is a variable that influences a student's knowledge of accounting. If a student has ability in their accounting subject and makes an effort to support their ability, their performance will be increased.

In their research, Robert Eskew and Robert Faley (1988) showed that ability and effort have significant influence on student performance.

Based on the above theoretical background, the first hypothesis is:

H_1 : Ability and effort has an influence on student performance in financial accounting subjects.

2.2.2. Intellectual Skill

De Mong, Lidgren Jr. and Perry mentioned that intellectual skill includes an ability to think critical and creatively. Critical thinking is the ability to conclude data, and then interpret and evaluate it, making assumptions based on the evidence.

Creativity is the ability to use patterns to solve problems, collecting the information and thinking laterally about new ways to solve problems.

In their research, Robert Eskew and Robert Faley (1988) found that intellectual skill has significant influence on student performance in an introductory to accounting subject.

Based on the theoretical background, the second hypothesis is:

H_2 : Intellectual skill has an influence on student performance in financial accounting subjects.

2.2.3. Related Experience

In order to determine if they have achieved their goal in the teaching process, usually lecturers will give students a test or examination at a certain point in the academic schedule. This examination is a kind of measurement tool to find out the success of the lecturers in achieving their teaching objectives, as well as a means of evaluating the student performance in those subjects.

In theory, if a student performs well in one subject, they should be able to obtain similar results in their other subjects. This is because if students apply

themselves to their studies they should be able to comprehend all of their subjects taken throughout the semester.

According to the research conducted by Robert Eskew and Robert Faley (1988), the related experience has significant influence on student performance in introductory accounting subject.

Based on the theoretical background, the third hypothesis is:

H_3 : Related experience has an influence student performance in financial accounting subjects.

2.2.4. High School Grade

High school grade is a student`s academic performance in their senior year of high school. Students, who performed well in their high school studies, will most likely perform well in their teritiary studies as well.

In their research, English and Koeppen (1993) showed that undertaking an accounting internship before studying accounting will have a significant positive influence on academic performance, because it can increase the student`s motivation and knowledge.

Robert Eskew and Robert Faley (1988) found that high school grades have a significant influence on student performance in introductory accounting subjects.

Based on the theoretical background, the fourth hypothesis is:

H_4 : High school grades have an influence on student performance in tertiary financial accounting subjects.

2.2.5. College Grade

College grade is an assessment of a student's performance at university. This research examines the instrument and infrastructure employed by the university to support the transfer of knowledge process and its affect on student's academic performance. In order for the teaching-learning process to be successful, the university must be prepared to provide quality instruments and infrastructure, such as: professional lecturers, comfortable classrooms, sufficient laboratories and library resources, and other aspects to support the transfer of knowledge process. Winkel (1983) demonstrated that the success of the learning process is determined by the teaching management, the lecturers, and the supporting teaching medium.

The use of teaching medium helps the effectiveness of the learning process and the transfer of the message and content of a subject. Beside this, the use of teaching medium increases the motivation and interest level of students helping students to develop their comprehension of the subject. This matter has a common in the transfer knowledge process in university, with the teaching medium such as accounting laboratories, mini bank laboratories, and computer laboratories will help the students on comprehend the subject material that lecturers gave.

According to the research by Robert Eskew and Robert Faley (1988) general academic achievement at university has a significant influence on student performance in introductory to accounting subjects.

Based on the theoretical background, the fifth hypothesis is:

H_5 : College grade has an influence on student performance in financial accounting subjects.

2.2.6. Custom Learning

Custom is a constant aspects of human behavior which occurs automatically and unplanned. Custom is perhaps a result of an activity that persisted for a long time or as a reaction which had been repeated by someone continuously (Jalaludin Rakhmat, 1989). The same opinion is expressed by The Liang Giae (1995), that a custom or habit is a human behavior which someone does constantly or time after time.

Custom learning is not a natural talent simply possessed by someone, but it is a behavior that is directly and continuously learned, so for the finally will performed spontaneously as an automatic reaction of the learning situation. Thus, custom learning can not be formed in one or two days, but it can only be achieved step by step, developing gradually, and its implementation must be supported by efficient learning methodology.

From the above explanation, it can be concluded that learning skills are the method or technique which are controlled and employed by students to study. Custom

learning, on the other hand, is the learning activities that have been done time after time consistently.

Based on the theoretical background, the sixth hypothesis is:

H_6 : Custom learning has an influence on student performance in financial accounting subjects.

2.3. Student Performance

Student performance is the result of a student's learning achievement, which was done intentionally and changed their behavior, actually or potentially. The changed behavior is a result of learning activities and is called learning performance.

Things that influence the learning performance and the student's mastery of the subject are: talent to learn, teaching quality, an ability to understanding the subject, learning diligence, and the availability of time to study.

Both internal and external factors influence the learning performance. Learning performance is the result of the learning process, according to Robert Gagne (Gredler, 1994), consisting of verbal information, intellectual skill and cognitive attitude.

Student requires some form of, test or examination in order to determine their success in achieving the defined learning objectives; the result is a measure of their performance. Such assessments of student performance have an important role in evaluating the effectiveness of the study program.

The Islamic University of Indonesia offers two programs of study in faculty of economics: Regular program and International Program. The International Program employs English as the language of communication between lecturers and students, where as the Regular Program uses Bahasa Indonesia as the language of communication.

To determine the whether the language of communication affects student performance in introductory accounting subjects the following hypothesis will be investigated:

H_7 : The language used in an introductory accounting subject has no influence on student performance between the Regular Program and the International Program.

Samplenya ada 6 kelas? Harus statistic
Ngambil data SMA?
Pake metode apa?

alasan mengapa mengambil sample ini?
=> cari di buku statistic

CHAPTER III

RESEARCH METHOD

3.1. Research Object

This research has several objectives; one of which is to determine the existence of a problem that was a condition which has a different between the reality and the expected condition. The problem can occur because of several things, such as the importance of a concept for the necessary to compiling the better theory, the researcher wants to answering the question empirically.

The research focus population was a sample of students from the Accounting Department, Islamic University of Indonesia, who had taken introductory financial accounting.

3.2. Source Data

Primary data was collected and processed. It consisted of participant responses about their ability and effort, intellectual skill, related experience, high school grade, college grade, custom learning, as well as their overall performance in financial accounting. A questionnaire was used as the method to collect the data.

Two hundred and sixty (260) questionnaires were distributed to students in accounting department. One hundred and thirty (130) questionnaires to the Regular Program, and also to students in the International Program. The returned

Program. The returned questionnaires amounted to 250; 130 from the Regular Program and 120 from the International Program.

3.3. Data Collection Procedure

The distribution of questionnaires was the means of data collection. Questionnaires were distributed to students of the Accounting Department who had taken introductory financial accounting at Islamic University of Indonesia.

3.4. Research Variable

This research consists of one dependent variable and six independent variables. The independent variables used were; ability and effort, intellectual skill, related experience, high school grade, college grade, and custom learning. The dependent variable used was student performance.

1. Ability and Effort:

   Consists of five questions to evaluate the level of effort and ability which demonstrated by the participant in order to achieve comprehension in the financial accounting subjects.

2. Intellectual Skill:

   Consists of five questions to evaluate participant ability to read, comprehend and interpret information related with the introductory financial accounting subjects.

3. Related Experience:

   Consists of five questions to evaluate whether the participant have the same general ability in all of their accounting subjects.

4. High School Grade:

   Consists of five questions to evaluate participant performance at high school, including the qualification of the relevant high school.

5. College Grade:

   Consists of five questions, in order to determine participant performance in their college studies.

6. Custom Learning:

   Consists of five questions to determine participant habits in the learning process.

3.5. Measurement Test

This research used the Likert scale of measurement instrument to make a clarification about the questionnaire perception responses regarding factors affecting student

performance in financial accounting. The data collected related to perceptions of behavior, so the clarification for this was divided into 4 categories:

1. Absolutely Disagree
2. Disagree
3. Agree
4. Absolutely Agree

Before the analyzing the data, the first step the researcher took was to use a measurement instrument to test the accuracy of the data measurement and to give a real illustration of the object of the research. To measure the data for the purposes of this research, the researcher used the reliability and validity test in order to avoid measurement error (Malhotra, 1996).

a. Reliability Test

The reliability test was used to determine to what extent the measurement instrument could be relied on to measure an object. This testing shows the measurement instrument consistency in measuring the same object. The reliability in this research used the *Cronbarh alpha* where if the value of *Cronbarh alpha* is more than 0.6 the data is reliable (Malhotra, 1996).

b. Validity Test

The validity test was used to examine whether the instrument of research reflected the construct measurement. The validity test examines the effectiveness of a question as a measurement to measure what should be measured.

3.6. Tests for the Classical Assumption

This research is based on a regression analysis, because of this; before the data is processed it must be tested. The testing included multicolinearity test, autocorrelation test, heteroskedasticity test, and normality test.

a. Multicolinearity Test

The multicolinearity test was conducted to examine whether the regression model showed a correlation between the independent variables, because the good regression model should not show a correlation between the variables. The result of the multicolinearity test must have a total of less than 10% value so that this result does not have multicolinearity. The formula is:

$$VIJ_j = \frac{1}{\left(1 - R_j{}^2\right)}$$

b. Autocorrelation Test

The autocorrelation test was conducted in order to determine whether the linier regression model showed a correlation between the error ness in the current

period and the previous period, because a good regression model should be free of autocorrelation. The formula is:

$$DW = \frac{\sum_{t=2}^{n} \hat{e}_t - \hat{e}_{t-1}}{\sum_{t=1}^{n} \hat{e}_t^{\,2}}$$

Which DW ≈ 2 (1 – r_1), where r_1 is the log 1 autocorrelation in the residuals (ê) if the residuals are not auto correlated, $r_1 \approx 0$ and DW is expected to be about 2. Residuals are strongly negatively auto correlated when $r_1 \approx -1$ and DW ≈ 4.

The interpretation of DW value, Algifari (2000):

DW	
< 1,08	autocorrelation
1,08 – 1,66	Inconclusive
1,66 – 2,34	No autocorrelation
2,34 – 2,92	Inconclusive
> 2,92	Autocorrelation

c. Heteroskedasticity Test

The heteroskedasticity test was conducted in order to determine whether the linier regression model displays an unequal variance or a difference residual from one observation to another. If the variance of the residual from one observation to another is constant, so it could be said that there was a homoskedasticity, but if it displays a difference it would be heteroskedasticity.

d. Normality Test

The normality test was conducted in order to determine whether in the regression model, both the dependent variable and independent variables has a normal distribution or not. A good result of the normality test would be a normal distribution or tend to be normal. To determine the normality of the distribution of the data we can observe the results from two sides:

1) Histogram Curve; whether the distribution of data of the dependent variable and independent variables can be described as a normal curve.
2) The Skewness Ratio; if the value amounted to between -2 and +2 it would be considered normal distribution, +2 being the average standard deviation. Skewness ratio is the value of the skewness divided by standard of error skewness and 2 was used because the confidence interval is 95%.

3.7. Analysis Procedure

The data was analyzed using statistical tools, the first being descriptive statistic, which gave an illustration of the condition of the correspondence and the descriptive of the research variables. This research used SPSS and Microsoft Excel for the data analysis method. The research used the regression analysis as a model to predict the relationship between the independent variables and dependent variable. The R^2 test

and F test were conducted to determine whether all of the factors influenced student performance as expected. The formula of the regression equation (Gujarati, 1995) is:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + \ldots\ldots\ldots\ldots\ldots + b_kX_k + e$$

Where:

Y	=	Student Performance
X1	=	Ability and Effort
X2	=	Intellectual Skill
X3	=	Related Experience
X4	=	High School Grade
X5	=	College Grade
X6	=	Custom Learning

Regresi → x-nya apa ?
y-nya apa ?

CHAPTER IV

RESEARCH FINDINGS

4.1. Research Description

This research use primary data because of existence of the correspondence that relatively has an amenity (sarana) to the researcher reached it, and there was a hope to make an easier to communicate and confirm the data. The researcher used questionnaires to collect the data. The questionnaire contained of two parts, the first part consisted of questions with multiple choice answers; five questions relating to each of the six independent variables. The second part consisted of a series of short answer questions.

The returned questionnaires totaled at 250 (including 130 from the Regular Program and 120 from the International Program). Due to a number of questionnaires being returned incomplete only 86.4%, or 216, of the returned questionnaires were used for data. From the Regular Program 112 questionnaires were used for data and 104 were used from the International Program.

4.1.1. Correspondence Identification

The data of the correspondence which have been collected and fulfill the requirement amounted to 216 correspondences that contains of 104 correspondence of the international class and 112 correspondence of the regular class.

4.2. Research Findings

4.2.1. Result Analysis of Reliability Test

used to determine the reliability of the measurement instrument

Reliability analysis has a result of alpha value tends to 1; it means all of correspondences answered the items of the questionnaire consistently.

TABLE 1

RESULT OF RELIABILITY TEST

	Regular Class	International Class
N of cases	112	104
N of item	5	5
Cronbarh alpha (X1)	0.8051	0.6753
(X2)	0.7917	0.7853
(X3)	0.7316	0.7237
(X4)	0.8707	0.8043
(X5)	0.9471	0.8261
(X6)	0.8126	0.7613

The value of Cronbarh alpha from the table above show the value amounted to more than 0.6 so it could be concluded that the measurement instrument is reliable, it means there will be internal consistency if we do some measuring repetition.

4.2.2. Result Analysis of Validity Test

The validity test which measured a construct as objected in theoretical show the value of Mean is balanced enough of the item of X1.1 up to X1.5 and also X5.1 up to X5.5 is approximated among 3 up to 4, means the instrument was compiled suitable with the purpose of this research.

4.2.3. Result of Multicolinearity Test

The value of variance inflation factor (VIF) for independent variables in regular class continued 1.170, 1.335, 1.067, 1.152, 1.402, and 1.254 and the value of VIF in international class is 1.098, 1.136, 1.227, 1.053, 1.118, and 1.106.

TABLE 2

RESULT OF MULTICOLLINEARITY TEST

Regular Class

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Ability Effort (X1)	.855	1.170
	Intelectual Skill (X2)	.749	1.335
	Related Experience (X3)	.937	1.067
	High School Grades (X4)	.868	1.152
	Variabel Colege Grade (X5)	.713	1.402
	Custom Learning (X6)	.798	1.254

International Class

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Ability Effort (X1)	.910	1.098
	Intelectual Skill (X2)	.880	1.136
	Related Experience (X3)	.815	1.227
	High School Grades (X4)	.949	1.053
	Variabel Colege Grade (X5)	.895	1.118
	Custom Learning (X6)	.904	1.106

kurang dr 10 !!
means there were no multicollinearity

The VIF value in regular and international class amounted to less than 10, and there were no independent variable which has tolerance value less than 10%, means there were no correlation between the independent variable which has value more than 95%. The conclusion of this result is there was no multicollinearity among the independent variable in regular class and also international class.

4.2.4. Result of Autocorrelation Test

Based on the Durbin-Watson value in the level of significance 5% in regular class amounted to 1.913 and in international class amounted to 1.825, it can make a conclusion that there were no autocorrelation in both of the result.

TABLE 3

RESULT OF AUTOCORRELATION TEST

Regular Class

Model	Durbin-Watson
1	1.913

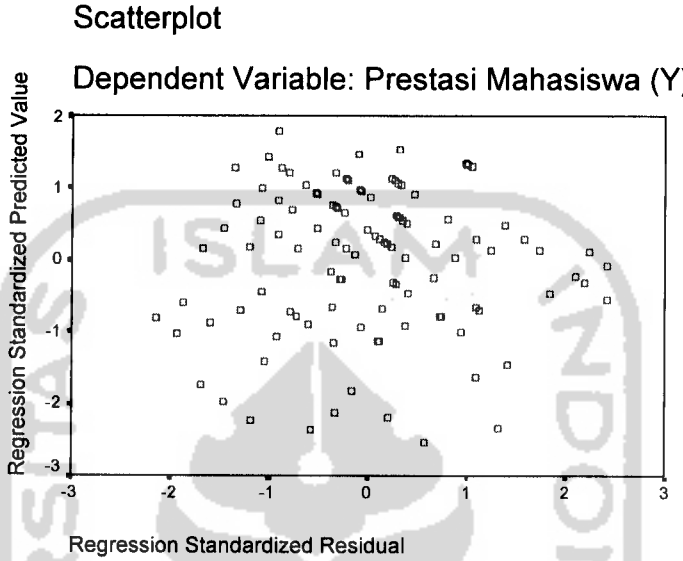
International Class

Model	Durbin-Watson
1	1.825

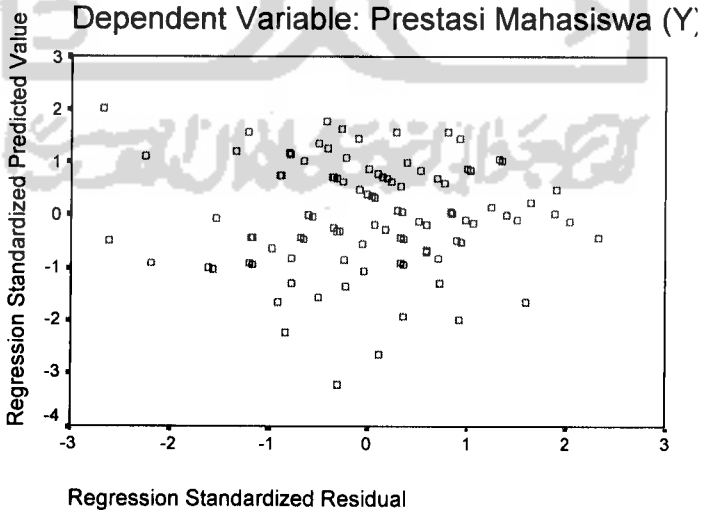
4.2.5. Result of Heteroskedasticity

In the output result of the scatter plots graph, could be seen that it spreads in upon or under the coordinate Y and it does not make a certain pattern in this graph. It was showed from the heteroskedasticity test of regular class or international class. So the conclusion of this result is there were no heteroskedasticity in regression model. The regression model has an ability to influence the student performance in financial accounting.

Regular Class



International Class



4.2.6. Result of Normality Test

Based on the result of the skewness analysis, the data of student performance, ability-effort, intellectual skill, related experience, high school grade, college grade, and custom learning shows in the range -2 until +2. It could be concluded that the data of all of the variables in regular class and also in the international class has normal distribution.

TABLE 4

RESULT OF NORMALITY TEST

No	Variable	Skewness Ratio International	Skewness Ratio Regular
1	Student Performance	-0.7041	-0.6006
2	Ability and Effort	-0.9458	-0.8201
3	Intellectual Skill	-0.9834	-0.8724
4	Related Experience	-1.0162	-1.1121
5	High School Grade	-1.0908	-0.8221
6	College Grade	-1.2535	-0.5823
7	Custom Learning	-0.4734	-0.7448

4.2.7. Result of Hypothesis Test

Regular Class

	AE	IS	RE	HSG	CG	CL	SP
N	112	112	112	112	112	112	112
Minimum	7	7	8	7	5	6	1
Maximum	25	25	24	25	25	25	4
Mean	17.0982	17.5714	18.2946	17.8393	17.0357	17.5268	2.7857
Std. Deviation	4.3969	4.4270	3.9607	5.2497	6.0254	5.3658	0.7282
Kurtosis	-0.2725	-0.0433	0.7651	-0.7377	-1.2685	-0.8551	-0.129
Std. Error	0.4155	0.4183	0.3743	0.4961	0.5693	0.507	0.0688

From the table above, it can be seen that the related experience (RE) mean value is 18.2946 which tells us that the average capability of related experience is 18.2946%. Standard deviation is 3.9607, because it is lower in value than other standard deviation of independent variables, its distribution from middle value is the lowest. The data is not homogeneous in character. The high standard deviation shows the difference among population members is very large. Moreover, high standard deviation generally appears unfavorable, if compared with low standard deviation.

The descriptive analysis of college grade (CG) was shown to have a mean value of 17.0357 which tells us that the average capability of college grade is 17.0357%. Standard deviation is 6.0254, because it has a higher value than the other standard deviations, its distribution from middle value is also the highest. The data is not homogeneous in character. High standard deviation shows the difference among

population members is very large. Moreover, high standard deviation generally appears unfavorable.

The descriptive analysis of ability effort (AE) was shown to have a mean value 17.0982 which tells us that the average capability of ability effort is 17.0982%. Standard deviation is 4.3969. The value is higher than related experience but still lower than college grade, which means the distribution from middle value is between related experience and the college grade. The data is not homogeneous in character. High standard deviation shows the difference among population members is very large. Moreover, high standard deviation generally appears unfavorable, if compared with low standard deviation.

Intellectual skill (IS) was shown to have a mean value of 17.5714, which tells us that the average capability of intellectual skill is 17.5714%. The standard deviation of intellectual skill is 4.4270. This data is higher in value than the related experience but still less than college grade and ability-effort, thus the distribution from middle value in the middle between related experience, college grade, and ability-effort. The data is not homogeneous in character but vary a great deal. High standard deviation shows the difference among population members is very large. Moreover, high standard deviation generally appears unfavorable, if compared with low standard deviation.

High school grade (HSG) was shown to have the mean value of 17.8393, which tells us that the average capability of high school grade is 17.8393%. The

standard deviation of high school grade is 5.2497. The value of this data is higher than related experience, intellectual skill, and ability-effort, but still less than college grade, thus, the distribution from middle between related experience, intellectual skill, college grade, and ability-effort. The data is not homogeneous in character. High standard deviation shows the difference among population members is large. Moreover, high standard deviation generally appears unfavorable, if compared with low standard deviation.

Custom learning (CL) was shown to have the mean value of 17.5268. It is tells us that the average capability of custom learning is 17.5268%. The standard deviation value is 5.3658. This data is higher in value than related experience, intellectual skill, and ability-effort, and high school grade but still smaller than the college grade, thus, the distribution from middle between related experience, intellectual skill, college grade, ability-effort, and high school grade. The data is not homogeneous in character. High standard deviation shows the difference among population members very large. Moreover, high standard deviation generally appears unfavorable, if compared with low standard deviation.

Student performance (SP) was shown to have the mean value of 2.7857. It is tells us that the average capability of student performance is 2.7857%. The standard deviation is 0.7282, because it has a lowest value than others the standard deviations, its distribution from middle value is also the lowest. The data is not homogeneous in character. High standard deviation shows the difference among population members

is very large. Moreover, high standard deviation generally appears unfavorable, if compared with low standard deviation.

International Class

	AE	IS	RE	HG	CG	CL	SP
N	104	104	104	104	104	104	104
Minimum	6	5	5	8	6	8	1
Maximum	25	25	25	24	24	24	4
Mean	16.9231	17.5096	17.4135	18.0962	18.8462	18.9808	2.8053
Std. Deviation	4.8405	4.4916	4.5552	4.3411	4.3928	3.7880	0.7054
Kurtosis	-0.4379	0.2134	0.3203	0.2732	0.6584	1.3369	-0.2989
Std. Error	0.4747	0.4404	0.4467	0.4257	0.4307	0.3714	0.0691

From the table above, it can be seen that the custom learning (CL) mean value is 18.9808 which tells us that the average capability of custom learning is 18.9808%. Standard deviation is 3.7880, because it is lower in value than other standard deviation of independent variables, its distribution from middle value is the lowest. The data is not homogeneous in character. The high standard deviation shows the difference among population members is very large. Moreover, high standard deviation generally appears unfavorable, if compared with low standard deviation.

The descriptive analysis of ability-effort (AE) was shown to have mean value of 16.9231 which tells us that the average capability of ability-effort is 16.9231%. Standard deviation is 4.8405, because it has a higher value than the other standard deviations, its distribution from middle value is also the highest. The data is not

homogeneous in character. High standard deviation shows the difference among population members is very large. Moreover, high standard deviation generally appears unfavorable.

The descriptive analysis of high school grade (HSG) was shown to have a mean value of 18.0962 which tells us that the average capability of high school grade is 18.0962%. Standard deviation is 4.3411. The value is higher than custom learning but still lower than ability-effort, which means the distribution from middle value is between custom learning and the ability-effort. The data is not homogeneous in character. High standard deviation shows the difference among population members is very large. Moreover, high standard deviation generally appears unfavorable, if compared with low standard deviation.

Intellectual skill (IS) was shown to have a mean value of 17.5096, which tells us that the average capability of intellectual skill is 17.5096%. The standard deviation of intellectual skill is 4.4916. This data is higher in value than the custom learning and high school grade but still less than ability-effort, thus, the distribution from middle value in the middle between custom learning, high school grade, and ability-effort. The data is not homogeneous in character but vary a great deal. High standard deviation shows the difference among population members is very large. Moreover, high standard deviation generally appears unfavorable, if compared with low standard deviation.

independent variables, its distribution from middle value is the lowest. The data is not homogeneous character. High standard deviation shows the difference among population member is very large. Moreover, high standard deviation generally appears unfavorable, if compared with low standard deviation.

4.2.8. Model Testing

The Regression Data Analysis Result of Regular Class

Variable	Coef. Regression	Std. Error	t-Statistic	P-Value
Student Performance	-0.4183	0.339	-1.235	0.220
Ability-effort	0.0388	0.012	3.199	0.002
Intellectual Skill	0.0426	0.013	3.310	0.001
Related Experience	0.0307	0.013	2.387	0.019
High School Grade	0.0238	0.010	2.365	0.020
College Grade	0.0236	0.010	2.437	0.016
Custom Learning	0.0230	0.010	2.240	0.027
R-squared = 0.519				
Adjusted R-squared = 0.491				
F-statistic = 18.864				
Sig.= 8.56421E-15				

sign - if less th 5% = 0.05 = α

less than 5 %

determine the range or not

so, the regression model could help in describing & predicting the dependent variable

has a low value

The result from the regular class show the value of coefficients regression for variable X1, X2, X3, X4, X5, and X6 continued 0.0388, 0.0426, 0.0307, 0.0238, 0.0236, and 0.0230. This means that the independent variables have an ability to

describe the dependent variable because of the value of coefficients regression is less than level of significance 5%.

All of the variables (ability effort, intellectual skill, related experience, high school grade, college grade, and custom learning) contribute to the regression model because the Sig. value is less than alpha.

F testing in the regression analysis used to determine whether the model arranged is reliable or not. In this analysis the six independent variables are represented as the determinant factors of student performance in financial accounting. Based on F testing, the regression model can be said to be positive since it has a very low significant F value. F statistic showed the value amounted to 18.864 and significant 8.56421E-15, this means that the regression model could help in describing and also predicting the dependent variable. This model also has 0.491 determination coefficient (Adjusted R^2) which shows how big the trust that can be put on the model built.

The 0.491 Adjusted R^2 means that 49.1% of the determinant factors of student performance is clearly shown by the variety of variables (ability-effort, intellectual skill, related experience, high school grade, college grade, custom learning). Generally, it can be said that the estimation of regression linier for the cross section data will produce an R^2 coefficient that is relatively low since there is a large variation between each examination (Suharyadi Purwanto, 2003). The 49.1% of the ~~stock return~~ can be explained by each variable having a score of 8.18% score,

meanwhile the other variables support are not used because they have only small score (about 1%).

The roles of independent variables that intercept the model appear in P-value. The regular class results show that t-stat value is -1.235 with a P-value of 0.220 or 22% which means that intercept does not influence Y significantly in the student performance because it has P-value which is more than 5%.

This research shows that ability and effort can determine student performance. T-stat value is 3.199 with P-value is 0.002 or 2%. P-value amounted to 1% until 4.999% means moderate significant. Ability and effort have a positive significant influence on student performance in financial accounting. Ability in studying and comprehending the material along with making an effort can also determine student performance in financial accounting.

The T-stat value of intellectual skill is 3.310 with the P-value is 0.001 or 1%. P-value is moderately significant because it less than 0.005 or 5%. Intellectual skills have positive significant influence on student performance in financial accounting.

Related experience has a T-stat value of 2.387 with the P-value of 0.019 or 1.9%. The related experience has positive significant influence to determine the student performance in financial accounting. It could give a good contribution because the student comprehending each subject matter in the college and the relevant of each subject matter, up to date with the latest information or the problem relevant with accounting, also student need to do the practice regularly.

The T-stat value of high school grade is 2.365 with the P-value of 0.020 or 2%. P-value is moderately significant because it is less than 0,005 or 5%. The high school grade has a positive significant influence on the student performance in financial accounting. Good high school performance could affect student performance at college because the student will have already developed some ability to comprehend accounting material which could be used to support student performance in financial accounting.

College grade has a T-stat value of 2.437 with the P-value of 0.016 or 1.6%. The college grade has a positive significant influence on student performance in financial accounting. It could give a good contribution because the college has good infrastructure, good faculty qualification, and also there was an active transfer knowledge between the students and lectures, and also the tutorials to support the academic activities.

The T-stat value of custom learning is 2.240 with the P-value of 0.027 or 2.7%. P-value is moderately significant because it is less than 0.005 or 5%. Custom learning has a positive significant influence student performance in financial accounting. The student could improve their custom learning by developing a study schedule, studying in a good environment (home, college, or maybe in the library), or discuss the material with the lecturer, tutor, and friends.

The Regression Data Analysis Result of International Class

Variable	Coef. Regression	Std. Error	t-Statistic	P-Value
Student Performance	0.5924	0.542	1.092	0.277
Ability-effort	0.0394	0.011	3.365	0.001
Intellectual Skill	0.0307	0.013	2.354	0.021
Related Experience	0.0638	0.013	5.006	0.000
High School Grade	-0.0076	0.013	-0.599	0.550
College Grade	0.0158	0.013	-1.239	0.218
Custom Learning	0.0175	0.015	1.194	0.235
R-squared = 0.411				
Adjusted R-squared = 0.374				
F-statistic = 11.267				
Sig. = 1.62461E-09				

The result of international class, showed the value of coefficients regression for variable X1, X2, X3, X4, X5, and X6 continued 0.0394, 0.0307, 0.0638, -0.0076, 0.0158, 0.0175. This means that the independent variables have the ability to described the dependent variable because the value of coefficients regression has a significance level of less than 5%.

The international class variables that made a good contribution to the regression model are ability and effort, intellectual skill, and related experience

because the value of Sig. is less than alpha. The other variables do not make a good contribution to the regression model because the value of Sig. is more than alpha.

F testing in the regression analysis is used to know whether the model arranged is reliable or not. In this analysis, the six independent variables are represented as determinant factors of student performance in financial accounting. Based on F testing, the regression model can be said to be effective since it has a very low significant F value. F statistic showed the value amounted to 11.267 and significant 1.62461E-09, this means that the regression model could help in describing and predicting the dependent variable. This model also has a determination coefficient of 0.374 (Adjusted R^2) which shows the degree of trust that can be placed in the model.

The 0.374 Adjusted R^2 means that 37.4% of the determinant factors of student performance is clearly demonstrated by the variety of variables (ability-effort, intellectual skill, related experience, high school grade, college grade, custom learning). Therefore, it can be explained that the six variables used have 37.4% of the stock return variety resulting in each variable having a value of 6.23%, meanwhile the other support variables are not used because they achieved a value of less than 1%.

The role of independent variables intercepting on the model can be seen on P-value. The regular class data shows that t-stat value is 1.092 with P-value being

0.277 or 27.7% which means that intercept does not influence Y significantly on the student performance due to the P-value being which is more than 5%.

This research has evidence that ability and effort can determine the student performance. T-stat value is 3.365 with a P-value of 0.001 or 1%. P-value varied from 1% until 4.999%, which is moderately significant. Ability and effort have positive significant influence on student performance in financial accounting. The ability to study and comprehend learning material can determine student performance in financial accounting.

The T-stat value of intellectual skill is 2.354 with a P-value is 0.021 or 2.1%. P-value is moderately significant because it less than 0.005 or 5%. Intellectual skills have 2 positive significant influences on student performance in financial accounting. Intellectual skill can be observed in student attitudes, how the student organizes solutions to problems, adapts to the environment situation and condition, and forms a logical argument based on their opinion.

Related experience has a T-stat value of 5.006 with a P-value of 0.000 or 0%. Related experience has a positive significant influence on student performance in financial accounting. It could make a positive contribution student performance, because students who are up to date with the latest information and problems relevant to accounting, and those who practice regularly.

The T-stat value of high school grade is -0.599 with a P-value of 0.550 or 55%, which is not significant because it is more than 0.005 or 5%. The high school

grade does not significantly influence the student performance in financial accounting.

College grade has a T-stat value of -1.239 with a P-value of 0.218 or 21.8%. The college grade does not have a positive significant influence on student performance in financial accounting.

The T-stat value of custom learning is 1.194 with a P-value of 0.235 or 23.5%. The P-value is not significant because it is more than 0.005 or 5%. Custom learning does not have a positive significant influence on student performance in financial accounting.

4.2.9. Result of T-Test

TABLE 5

PAIRED SAMPLE T-Test STUDENT PERFORMANCE IN FINANCIAL ACCOUNTING

	Regular Class	International Class
Mean	2.8149	2.8053
Std.Deviation	0.7097	0.7054
N	104	104
df : 103		
t-test : 0.100		
p-value : 0.921		

Based on the table above, it can be seen that the mean of the regular class is 2.8149 and the mean of the international class is 2.8053. Otherwise, t-test is 0.100 with a p-value is 0.921

When the p-value is higher than 0.05, it can be concluded that there is no significant difference between student performances in the regular international financial accounting classes. Thus, the introductions language for financial accounting has no effect on student performance.

CHAPTER V
CONCLUSION

Based on the data analysis of the regular program, that t value in relation to the six variables has amounted to a significant value. Because the probability (Sig.) is less than 0.05, the variables X1, X2, X3, X4, X5, and X6 can be said to have a significant influence on student performance in financial accounting subject. Based on the data analysis of the international program, the t value in relation to three independent variables, being X1, X2, and X3, amounted to a significant value. Those 3 variables have a significant influence on student performance in financial accounting. The remaining variables had no significant value in relation to the international program because the probability (Sig.) was greater than 0.05, thus, variables X4, X5, and X6 had no influence on student performance in financial accounting. This statement is explained by the information below:

1. Ability and Effort

   Previous research of Eskew and Faley (1988) analyzed effort/motivation variables of student performance in financial accounting. In this research the author considered necessary to analyze effort and ability as variables of student performance.

Based on the data obtained from the regular class, this research shows that ability and effort can influence student performance. Ability and effort have a positive significant influence on student performance in financial accounting.

The data obtained from the international class has a common result, to the regular class, in that, ability variables have a significant influence on student performance in financial accounting.

Ability in studying and comprehending the subject material along with making an effort can also determine student performance in financial accounting.

2. Intellectual Skill

Intellectual skill is an attribute that is an important component of success in any profession. Thus the author considered this to ne a valuable variable to analyze its influence on student performance.

Based on the data obtained from the regular and international classes, intellectual skill has a positive significant influence on student performance in financial accounting.

To achieve good intellectual skill, students must have ability in critical and creative thinking, that is to be able to identify a problem, interpret and evaluate evidence, developing a different opinion and combining the complex information, and eventually developing a conclusion.

3. Related Experience

This variable is necessary because in the field of accounting the relation between one subject and another support each other.

Both of the data obtained from the regular and international classes show that related experience has a positive significant influence on student performance in financial accounting.

Related experience makes a positive contribution to student performance because students who are up to date with the latest information and problems relevant to accounting, and those who practice accounting regularly, tend to perform better in their subjects than their peers.

4. High School Grade

Based on the data obtained from regular class, high school grades have a positive significant influence on student performance in financial accounting. Good high school performance could affect student performance at college because the student will have already developed some ability to comprehend accounting material which could be used to support student performance in financial accounting.

Whereas based on the data obtained from the international class, high school grade does not significantly influence student performance in financial accounting. This could be due to the fact that most of the students in the

international class were students of the faculty of science when they were at high school. So they do not have an advanced ability in accounting to support their performance in financial accounting

5. College Grade

Based on the data obtained from the international class, college grade does not have a positive significant influence on student performance in financial accounting.

Whereas based on the data obtained from the regular class, show that college grades have a positive significant influence on student performance in financial accounting. College grade made a positive contribution to student performance because of quality of the college infrastructure, level of faculty accreditation, the active transfer of knowledge between the students and lecturers, and also the allocation of tutorials to support academic activities.

6. Custom Learning

This variable has not been analyzed in the previous research, but this variable is introduced in this research. This variable is necessary to find out the usage, habit, and the custom of student learning processes in achieving optimal academic performance.

ex: habit in learning in the library, or maybe in some other
after the class with some other friend, or maybe
discuss with the lecturer or the tutorial

The results obtained from the international class, showed that custom learning does not have a positive significant influence on student performance in financial accounting.

Based on the results obtained from the regular class, custom learning has a positive significant influence on student performance in financial accounting. The student could improve their custom learning by developing a study schedule, studying in a good environment (home, college, or maybe in the library), or discussing the material with the lecturer, tutor, and friends.

Based on the results from the international program data, three variables (high school grade, college grade, and custom learning) had no significant influence on student performance in financial accounting. Basically those variables were not able to absolutely guarantee the ability of students in financial accounting without other supporting factors.

The international program of the Faculty of Economics, Islamic University of Indonesia, which uses English as the introductory language in the transfer of knowledge between lecturer and student, has similar results to those of the regular program, which uses the students` native language of Bahasa Indonesia, thus the language used in the transfer of knowledge seems to have no effect on student performance in financial accounting.

it means that the students' ... did not accord with what language ... have been used, but ... The ability and of the students ... like also the ... and the custom learning of the ... .

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APPENDICES

Yogyakarta, Mei 2005

Kepada:
Yth. Ibu Dra. Erna Hidayah, MSi
Ketua Jurusan Akuntansi, Fakultas Ekonomi
Universitas Islam Indonesia

Dengan Hormat,

Saya adalah mahasiswa S1 Akuntansi Fakultas Ekonomi Program Internasional Universitas Islam Indonesia yang sedang mengadakan penelitian tentang kinerja mahasiswa. Penelitian tersebut berjudul : "Analysis Factor of Performance Student on Financial Accounting (Study case in Universitas Islam Indonesia).

Saya mengharap bantuan Ibu untuk berkenan memberikan ijin untuk membagi kuesioner kepada para mahasiswa dan mengisinya sesuai dengan persepsi mahasiswa tersebut. Kuesioner ini terdiri dari sejumlah pertanyaan yang dapat dijawab kurang lebih 15 menit. Keberhasilan penelitian saya ini sangat tergantung pada partisipasi para mahasiswa dalam menjawab seluruh pertanyaan.

Demikian permohonan kami, atas perhatian, partisipasi dan bantuan Ibu, saya ucapkan terima kasih.

Hormat kami

Herwrina H

Menyetujui

Dra. ErnaHidayah, MSi

Mohon Saudara/Saudari mengisi daftar pertanyaan berikut ini:

1. Tahun masuk perguruan tinggi : .....
2. Nilai Pengantar Akuntansi yang diperoleh sebelumnya : .....
3. Nilai Akuntansi Keuangan Menengah yang diharapkan : .....

Silahkan menjawab pertanyaan berikut ini dengan memilih (melingkari) pilihan jawaban yang tersedia:

1. STS = sangat tidak setuju
2. TS = tidak setuju
3. S = setuju
4. SS = sangat setuju

No	Uraian Pernyataan	STS	TS	S	SS
1.	Saya selalu berusaha memahami tiap materi dalam akuntansi keuangan				
2.	Saya sering diskusi tentang materi/isi akuntansi keuangan dengan dosen pengajar				
3.	Saya tidak pernah menyelesaikan soal-soal akuntansi keuangan dengan cepat				
4.	Saya selalu berusaha mendapatkan literatur baru yang membahas tentang akuntansi keuangan				
5.	Saya selalu mencermati setiap informasi di media massa yang membahas tentang akuntansi keuangan				
6.	Saya tidak mampu mengatur dan menyusun solusi tiap problem yang saya hadapi				
7.	Saya mampu menyimpulkan adanya suatu permasalahan				
8.	Saya mampu menyesuaikan diri terhadap situasi dan kondisi lingkungan sekitar				
9.	Saya mampu mencermati permasalahan yang muncul di bidang akuntansi dan bisnis				
10.	Saya mampu beragumentasi secara logis atas setiap pendapat yang saya kemukakan				

11.	Sebenarnya saya tidak tertarik dengan semua mata kuliah akuntansi, termasuk akuntansi keuangan.				
12.	Saya belum puas dengan nilai yang saya peroleh.				
13.	Saya tidak pernah memahami relevansi antara mata kuliah yang satu dengan mata kuliah yang lainnya.				
14.	Saya selalu mengikuti berita-berita terbaru yang berkaitan dengan akuntansi				
15.	Saya dapat mengerjakan soal-soal ujian dalam waktu relatif singkat				
16.	Saya alumni sebuah SLTA favorit yang mayoritas tenaga pengajarnya adalah sarjana				
17.	Nilai matematika saya di SLTA sangat memuaskan				
18.	Nilai bahasa inggris saya di SLTA sangat memuaskan				
19.	NEM dan nilai rata-rata STTB saya termasuk tinggi				
20.	Nilai yang saya peroleh di SLTA selain matematika dan bahasa inggris cukup memuaskan				
21.	Penyediaan sarana dan prasarana di PTS saya khususnya dalam kuliah akuntansi keuangan cukup baik				
22.	Akreditasi jurusan akuntansi di kampus saya sangat baik				
23.	Secara umum, kemampuan mengajar, baik dari segi materi maupun teknik penyampaian (transfer knowledge) tenaga pengajar di kampus saya semakin baik				
24.	Teknik pelaksanaan proses perkuliahan dari tahun ke tahun di kampus saya semakin baik				
25.	Setiap tahun kampus saya selalu mengirimkan dosen-dosen untuk studi lanjut				
26.	Saya tidak pernah mempunyai jadwal yang tetap untuk belajar				
27.	Saya selalu belajar dimana saja (tempat tinggal, kampus, dan perpustakaan)				
28.	Saya selalu berdiskusi dengan dosen, asisten dosen, dan teman				
29.	Tugas-tugas yang diberikan dosen selalu saya kerjakan walaupun tidak untuk dikumpulkan				
30.	Saya sangat tertarik dengan mata kuliah akuntansi				

International Class

NO	X1.1	X1.2	X1.3	X1.4	X1.5	X1	X2.1	X2.2	X2.3	X2.4	X2.5	X2	X3.1	X3.2	X3.3	X3.4	X3.5	X3
1	4	4	2	4	4	18	2	4	5	2	4	17	2	4	5	5	2	18
2	2	1	2	1	1	7	2	2	2	2	2	10	2	4	2	4	2	14
3	5	2	5	4	2	18	2	4	5	2	4	17	2	4	5	5	2	18
4	1	1	2	1	1	6	4	1	4	2	4	15	1	4	5	5	2	17
5	5	5	5	5	5	25	2	4	5	4	4	19	2	4	5	5	2	18
6	2	2	1	2	2	9	2	4	4	4	4	18	1	4	5	5	2	17
7	1	2	1	2	2	8	2	4	5	2	4	17	1	4	4	5	2	16
8	4	4	4	4	4	20	2	4	4	4	4	18	2	4	5	5	2	18
9	4	4	2	4	4	18	2	4	5	2	4	17	1	4	4	5	2	16
10	5	5	5	5	5	25	2	4	4	4	4	18	2	4	5	4	4	19
11	5	4	4	4	4	21	2	4	5	4	4	19	2	4	5	4	2	17
12	5	4	5	4	4	22	2	4	5	2	4	17	5	2	5	2	4	18
13	5	4	5	5	5	24	4	4	4	4	4	20	4	4	4	4	4	20
14	5	4	5	4	4	22	4	4	4	4	4	20	4	4	4	4	4	20
15	4	4	4	4	4	20	4	4	4	4	4	20	4	4	4	4	4	20
16	4	4	5	4	4	21	2	2	2	2	2	10	4	4	4	4	4	20
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18	2	2	2	2	2	10	4	4	4	4	4	20	4	5	4	4	4	21
19	2	1	2	1	1	7	2	2	2	2	2	10	2	2	2	2	2	10
20	2	2	2	4	2	12	4	4	5	4	4	21	4	5	4	4	4	21
21	2	2	2	2	2	10	2	1	2	2	2	9	5	4	4	5	5	23
22	4	4	2	4	4	18	4	4	5	4	4	21	5	4	4	4	5	22
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24	2	2	2	2	2	10	2	2	2	2	2	10	4	4	4	4	4	20
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26	1	2	1	2	2	8	2	2	5	4	4	17	2	1	2	1	1	7
27	4	5	5	4	5	23	1	1	2	2	1	7	4	4	5	5	4	22
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38	4	4	4	4	4	20	4	5	4	4	4	21	4	4	4	4	4	20
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42	5	4	5	4	4	22	5	5	5	4	4	23	4	2	4	4	4	18
43	5	5	5	5	5	25	2	2	4	2	4	14	1	1	2	2	2	8
44	4	4	5	4	4	21	4	2	5	2	4	17	2	5	4	4	4	19
45	4	4	4	4	4	20	2	1	2	1	1	7	1	1	2	2	2	8
46	4	4	4	4	4	20	4	4	4	4	5	21	5	5	4	4	4	22

47	4	4	4	4	4	**20**	1	2	1	2	2	**8**	1	1	1	1	1	**5**
48	5	4	4	4	4	**21**	2	2	2	2	2	**10**	2	2	2	2	2	**10**
49	2	2	2	2	2	**10**	2	2	2	2	2	**10**	2	2	2	2	2	**10**
50	5	4	2	4	4	**19**	1	1	1	1	1	**5**	1	1	1	1	1	**5**
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52	4	4	4	4	4	**20**	4	4	4	4	4	**20**	4	2	2	2	4	**14**
53	1	2	2	1	1	**7**	4	5	4	4	4	**21**	4	4	2	2	4	**16**
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56	5	4	4	4	5	**22**	5	5	5	5	4	**24**	5	4	5	5	5	**24**
57	1	2	1	2	2	**8**	2	1	1	2	2	**8**	5	4	5	5	4	**23**
58	4	4	4	4	4	**20**	4	4	5	4	4	**21**	5	5	5	5	5	**25**
59	2	2	2	2	2	**10**	4	5	4	4	4	**21**	4	2	2	2	2	**12**
60	4	4	4	4	4	**20**	4	4	5	4	4	**21**	2	2	2	2	2	**10**
61	4	4	4	4	4	**20**	2	5	4	4	4	**19**	5	4	4	4	4	**21**
62	5	4	5	4	4	**22**	5	4	5	4	4	**22**	1	2	1	1	2	**7**
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70	5	2	4	2	4	**17**	4	1	4	2	4	**15**	4	2	4	4	4	**18**
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74	5	2	4	2	2	**15**	4	4	5	4	2	**19**	4	5	5	4	4	**22**
75	5	4	2	4	4	**19**	5	4	5	4	4	**22**	4	4	5	5	4	**22**
76	4	4	2	4	4	**18**	2	1	2	2	2	**9**	2	2	2	2	2	**10**
77	2	1	2	2	2	**9**	2	4	4	2	4	**16**	5	2	2	1	4	**14**
78	4	4	5	4	4	**21**	2	4	4	4	4	**18**	4	2	5	4	4	**19**
79	5	4	4	4	4	**21**	2	4	4	2	4	**16**	1	4	4	4	2	**15**
80	2	1	2	2	2	**9**	2	2	5	4	4	**17**	5	2	2	1	4	**14**
81	5	2	5	4	2	**18**	4	1	4	2	4	**15**	2	4	5	5	1	**17**
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86	5	2	5	4	2	**18**	2	4	4	4	4	**18**	2	4	4	2	4	**16**
87	2	2	5	4	4	**17**	2	4	4	2	4	**16**	2	5	5	2	4	**18**
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91	5	4	4	2	2	**17**	4	1	4	2	4	**15**	4	2	4	4	4	**18**
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93	5	2	4	2	1	**14**	5	2	5	2	4	**18**	1	4	4	4	2	**15**
94	4	4	2	2	4	**16**	2	4	5	2	4	**17**	2	4	2	4	2	**14**
95	4	4	2	4	4	**18**	5	2	5	4	5	**21**	2	4	4	5	2	**17**

96	5	4	4	2	2	**17**	2	4	4	4	2	**16**	5	2	5	2	4	**18**
97	4	4	2	4	4	**18**	2	4	5	2	4	**17**	2	4	4	4	2	**16**
98	5	4	4	2	2	**17**	5	2	5	2	4	**18**	2	4	4	5	2	**17**
99	4	4	2	4	4	**18**	5	2	5	2	4	**18**	2	4	5	4	4	**19**
100	4	4	2	4	4	**18**	2	4	5	4	4	**19**	2	4	4	5	2	**17**
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102	4	4	2	2	4	**16**	4	4	5	2	2	**17**	1	4	4	4	2	**15**
103	5	4	4	2	2	**17**	5	2	5	2	4	**18**	2	4	2	4	2	**14**
104	4	1	4	2	4	**15**	4	4	5	2	2	**17**	1	5	4	4	2	**16**

Validity & Reliability : Intenational

Validity & Reliability Test : Ability Effort (X1)

****** Method 1 (space saver) will be used for this analysis ******

R E L I A B I L I T Y A N A L Y S I S - S C A L E (A L P H A)

		Mean	Std Dev	Cases
1.	X1.1	3.9038	1.1867	104.0
2.	X1.2	3.2212	1.0790	104.0
3.	X1.3	3.3173	1.2791	104.0
4.	X1.4	3.3654	1.0245	104.0
5.	X1.5	3.3942	1.0831	104.0

Item-total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Alpha if Item Deleted
X1.1	13.2981	9.6287	.4007	.6377
X1.2	13.9808	9.1453	.5637	.5654
X1.3	13.8846	11.0545	.1525	.7550
X1.4	13.8365	9.2643	.5891	.5588
X1.5	13.8077	9.3025	.5316	.5797

Reliability Coefficients

N of Cases = 104.0 N of Items = 5

Alpha = .6753

Validity & Reliability Test : Intelectual Skill (X2)

****** Method 1 (space saver) will be used for this analysis ******

R E L I A B I L I T Y A N A L Y S I S - S C A L E (A L P H A)

		Mean	Std Dev	Cases
1.	X2.1	3.2596	1.2463	104.0
2.	X2.2	3.5192	1.2921	104.0
3.	X2.3	4.2115	1.0209	104.0
4.	X2.4	3.3077	1.0152	104.0
5.	X2.5	3.6346	.8132	104.0

Item-total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Alpha if Item Deleted
X2.1	14.6731	10.9406	.4282	.7967
X2.2	14.4135	9.7400	.5722	.7464
X2.3	13.7212	10.5720	.6643	.7135
X2.4	14.6250	10.8968	.6113	.7305
X2.5	14.2981	11.8812	.6211	.7390

Reliability Coefficients

N of Cases = 104.0 N of Items = 5

Alpha = .7853

Validity & Reliability : Intenational

Validity & Reliability Test : Previous Related Experience (X3)

****** Method 1 (space saver) will be used for this analysis ******

R E L I A B I L I T Y A N A L Y S I S - S C A L E (A L P H A)

		Mean	Std Dev	Cases
1.	X3.1	3.2308	1.3740	104.0
2.	X3.2	3.7692	1.0542	104.0
3.	X3.3	4.0000	1.0520	104.0
4.	X3.4	3.7596	1.2027	104.0
5.	X3.5	3.3654	1.0526	104.0

Item-total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Alpha if Item Deleted
X3.1	14.8942	10.3479	.4053	.7184
X3.2	14.3558	11.2411	.4904	.6751
X3.3	14.1250	10.4988	.6180	.6280
X3.4	14.3654	11.2244	.3907	.7140
X3.5	14.7596	10.8057	.5644	.6482

Reliability Coefficients

N of Cases = 104.0 N of Items = 5

Alpha = .7237

Validity & Reliability Test : High School Grades (X4)

****** Method 1 (space saver) will be used for this analysis ******

R E L I A B I L I T Y A N A L Y S I S - S C A L E (A L P H A)

		Mean	Std Dev	Cases
1.	X4.1	3.5288	1.2064	104.0
2.	X4.2	3.3077	1.1497	104.0
3.	X4.3	4.0096	1.1946	104.0
4.	X4.4	3.8173	1.1214	104.0
5.	X4.5	3.4327	1.1214	104.0

Item-total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Alpha if Item Deleted
X4.1	14.5673	11.6459	.6975	.7307
X4.2	14.7885	13.9160	.4205	.8162
X4.3	14.0865	12.3322	.6061	.7611
X4.4	14.2788	12.5720	.6307	.7541
X4.5	14.6635	12.7886	.5983	.7639

Reliability Coefficients

N of Cases = 104.0 N of Items = 5

Alpha = .8043

Validity & Reliability : Intenational

Validity & Reliability Test : Colege Grade (X5)

****** Method 1 (space saver) will be used for this analysis ******

R E L I A B I L I T Y A N A L Y S I S - S C A L E (A L P H A)

		Mean	Std Dev	Cases
1.	X5.1	3.8750	1.1207	104.0
2.	X5.2	3.7115	1.0943	104.0
3.	X5.3	4.0288	1.2882	104.0
4.	X5.4	3.7692	1.1340	104.0
5.	X5.5	3.4615	1.0696	104.0

Item-total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Alpha if Item Deleted
X5.1	14.9712	12.6691	.6732	.7769
X5.2	15.1346	14.1953	.4734	.8312
X5.3	14.8173	12.0731	.6216	.7940
X5.4	15.0769	12.7125	.6551	.7819
X5.5	15.3846	12.7827	.7021	.7702

Reliability Coefficients

N of Cases = 104.0 N of Items = 5

Alpha = .8261

Validity & Reliability : Intenational

Validity & Reliability Test : Custom Learning (X6)

****** Method 1 (space saver) will be used for this analysis ******

R E L I A B I L I T Y A N A L Y S I S - S C A L E (A L P H A)

		Mean	Std Dev	Cases
1.	X6.1	3.7019	1.0873	104.0
2.	X6.2	3.9519	.9071	104.0
3.	X6.3	3.9519	1.1855	104.0
4.	X6.4	3.6635	1.1114	104.0
5.	X6.5	3.7115	.9821	104.0

Item-total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Alpha if Item Deleted
X6.1	15.2788	9.6594	.5190	.7221
X6.2	15.0288	10.6302	.4896	.7329
X6.3	15.0288	9.0380	.5479	.7130
X6.4	15.3173	9.5391	.5207	.7218
X6.5	15.2692	9.7909	.5847	.7007

Reliability Coefficients

N of Cases = 104.0 N of Items = 5

Alpha = .7613

SUMMARY OUTPUT **International**

Regression Statistics	
Multiple R	0.640850352
R Square	0.410689174
Adjusted R Square	0.374236958
Standard Error	0.557969371
Observations	104

ANOVA

	df	*SS*	*MS*	*F*	*Significance F*
Regression	6	21.04559888	3.507599813	11.26650772	1.62461E-09
Residual	97	30.19899247	0.311329819		
Total	103	51.24459135			

	Coefficients	*Standard Error*	*t Stat*	*P-value*
Intercept	0.592363992	0.542235799	1.092484105	0.277826297
X1	0.039356172	0.011697012	3.364634632	0.00109899
X2	0.030736539	0.01305656	2.354106897	0.020583527
X3	0.063832829	0.012752148	5.005653118	2.4881E-06
X4	-0.007625145	0.012719735	-0.599473546	0.550254835
X5	-0.015767798	0.012728175	-1.238810544	0.218405056
X6	0.017506645	0.014657586	1.194374356	0.235244023

	Lower 95%	*Upper 95%*	*Lower 95.0%*	*Upper 95.0%*
Intercept	-0.483803369	1.668571353	-0.483803369	1.668571353
X1	0.016140854	0.062571491	0.016140854	0.062571491
X2	0.004822895	0.056650183	0.004822895	0.056650183
X3	0.038523359	0.089142298	0.038523359	0.089142298
X4	-0.032870284	0.017619994	-0.032870284	0.017619994
X5	-0.041029688	0.009494093	-0.041029688	0.009494093
X6	-0.01158459	0.04659788	-0.01158459	0.04659788

Descriptive Statistic

	X1	X2	X3	X4	X5	X6	Y
Mean	16.92307692	17.50961538	17.41346154	18.09615385	18.84615385	18.98076923	2.805288462
Standard Error	0.474654921	0.440439727	0.446672741	0.425678571	0.430747226	0.371446512	0.069165375
Median	18	18	18	19	20	20	3
Mode	18	21	18	20	22	22	3
Standard Deviation	4.840549411	4.491621525	4.555186049	4.341086685	4.392777017	3.788026023	0.705351192
Sample Variance	23.4309186	20.17466393	20.74971994	18.84503361	19.29648992	14.34914115	0.497520304
Kurtosis	-0.43799321	0.213448305	0.320315804	0.27322882	0.658423444	1.336853753	-0.298887713
Skewness	-0.704084823	-0.945776714	-0.983358901	-1.016194456	-1.090784858	-1.25348158	-0.473420303
Range	19	20	20	16	18	16	3
Minimum	6	5	5	8	6	8	1
Maximum	25	25	25	24	24	24	4
Sum	1760	1821	1811	1882	1960	1974	291.75
Count	104	104	104	104	104	104	104

Correlation

	X1	X2	X3	X4	X5	X6	Y
X1	1						
X2	0.18535041	1					
X3	0.132669844	0.31227449	1				
X4	0.044248205	0.030823276	0.006807539	1			
X5	-0.131604064	-0.062416263	-0.006494166	0.015038795	1		
X6	0.004683922	0.018841419	-0.015851778	0.072733578	-0.115121034	1	
Y	0.37234258	0.380973011	0.508015939	-0.020777411	-0.160165821	0.100327479	1

Regression (International)

Descriptive Statistics

	Mean	Std. Deviation	N
Prestasi Mahasiswa (Y)	2.8053	.7054	104
Ability Effort (X1)	16.9231	4.8405	104
Intelectual Skill (X2)	17.5096	4.4916	104
Related Experience (X3)	17.4135	4.5552	104
High School Grades (X4)	17.3077	4.3890	104
Variabel Colege Grade (X5)	18.0769	5.4589	104
Custom Learning (X6)	18.2596	4.3667	104

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Custom Learning (X6), Intelectual Skill (X2), Variabel Colege Grade (X5), High School Grades (X4), Ability Effort (X1), Related Experience (X3)[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Prestasi Mahasiswa (Y)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.727[a]	.529	.500	.4989	1.825

a. Predictors: (Constant), Custom Learning (X6), Intelectual Skill (X2), Variabel Colege Grade (X5), High School Grades (X4), Ability Effort (X1), Related Experience (X3)

b. Dependent Variable: Prestasi Mahasiswa (Y)

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	27.101	6	4.517	18.147	.000[a]
	Residual	24.144	97	.249		
	Total	51.245	103			

a. Predictors: (Constant), Custom Learning (X6), Intelectual Skill (X2), Variabel Colege Grade (X5), High School Grades (X4), Ability Effort (X1), Related Experience (X3)

b. Dependent Variable: Prestasi Mahasiswa (Y)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.8388	.367		-2.288	.024		
	Ability Effort (X1)	.0339	.011	.233	3.185	.002	.910	1.098
	Intelectual Skill (X2)	.0295	.012	.188	2.529	.013	.880	1.136
	Related Experience (X3)	.0449	.012	.290	3.752	.000	.815	1.227
	High School Grades (X4)	.0425	.011	.265	3.699	.000	.949	1.053
	Variabel Colege Grade (X5)	.0279	.010	.216	2.933	.004	.895	1.118
	Custom Learning (X6)	.0291	.012	.180	2.462	.016	.904	1.106

a. Dependent Variable: Prestasi Mahasiswa (Y)

Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	1.1486	3.8374	2.8053	.5129	104
Residual	-1.3374	1.1604	-3.331E-16	.4842	104
Std. Predicted Value	-3.230	2.012	.000	1.000	104
Std. Residual	-2.681	2.326	.000	.970	104

a. Dependent Variable: Prestasi Mahasiswa (Y)

Regular Class

NO	X4.1	X4.2	X4.3	X4.4	X4.5	X4	X5.1	X5.2	X5.3	X5.4	X5.5	X5	X6.1	X6.2	X6.3	X6.4	X6.5	X6
1	4	4	5	4	4	21	4	2	4	4	2	16	5	2	5	2	4	18
2	4	4	5	5	4	22	5	5	5	5	4	24	4	4	5	5	4	22
3	2	2	1	1	2	8	5	4	5	5	4	23	4	4	5	4	4	21
4	4	5	5	4	4	22	5	4	5	5	5	24	4	4	5	5	4	22
5	5	4	5	5	5	24	4	4	5	5	4	22	5	4	5	4	4	22
6	4	5	5	4	4	22	4	4	5	4	4	21	4	4	5	5	4	22
7	2	2	2	1	2	9	1	2	1	1	1	6	4	4	4	4	4	20
8	4	4	5	5	4	22	4	4	5	4	4	21	5	4	5	4	4	22
9	4	4	5	4	4	21	5	4	5	4	4	22	2	2	2	2	2	10
10	4	4	5	5	4	22	5	4	5	4	4	22	4	4	4	4	4	20
11	2	2	2	2	2	10	2	2	1	1	2	8	2	2	2	2	2	10
12	4	5	5	4	4	22	4	4	4	4	4	20	4	5	5	5	4	23
13	5	4	4	4	5	22	4	5	5	4	4	22	4	5	4	4	5	22
14	1	2	1	2	2	8	4	4	4	4	4	20	5	5	5	5	4	24
15	5	4	4	5	4	22	4	4	5	4	5	22	4	4	5	4	4	21
16	4	4	5	5	4	22	5	4	5	4	4	22	4	5	4	5	4	22
17	5	5	5	5	4	24	4	4	4	4	4	20	5	5	5	5	4	24
18	2	4	2	4	2	14	2	2	1	2	1	8	1	1	2	2	2	8
19	4	4	4	2	4	18	2	2	4	4	4	16	4	4	5	4	4	21
20	2	1	1	2	1	7	2	1	1	2	1	7	2	1	2	1	2	8
21	4	5	4	4	4	21	5	4	5	5	5	24	4	4	4	4	4	20
22	2	2	2	2	2	10	5	4	5	4	4	22	4	4	5	5	4	22
23	5	4	5	5	5	24	4	4	5	4	4	21	4	4	4	4	4	20
24	1	2	1	2	2	8	2	2	2	2	2	10	2	2	2	2	2	10
25	4	4	4	4	4	20	5	4	5	5	5	24	5	2	5	2	4	18
26	1	2	2	2	2	9	1	2	2	2	1	8	2	4	2	2	1	11
27	4	4	5	5	4	22	5	5	5	5	4	24	2	4	2	4	2	14
28	5	4	5	5	4	23	4	4	5	4	4	21	2	4	4	4	4	18
29	5	5	4	5	5	24	4	4	5	5	4	22	5	4	4	4	4	21
30	4	4	5	5	4	22	5	4	5	4	4	22	2	4	5	5	1	17
31	2	2	2	1	2	9	2	2	2	2	1	9	4	2	4	1	2	13
32	4	4	4	5	4	21	5	4	5	5	5	24	2	4	5	4	4	19
33	2	2	2	2	2	10	5	4	5	5	4	23	2	4	5	5	1	17
34	4	5	5	5	4	23	2	2	2	2	2	10	2	4	4	4	4	18
35	4	4	4	4	4	20	5	4	5	5	4	23	2	4	5	4	4	19
36	4	2	2	4	2	14	5	5	5	5	4	24	4	2	4	4	2	16
37	4	2	2	4	2	14	4	4	5	5	4	22	2	4	5	5	1	17
38	4	2	2	4	2	14	2	2	2	2	2	10	2	4	5	4	4	19
39	4	4	4	4	5	21	4	4	5	4	4	21	4	5	5	4	4	22
40	4	4	4	4	4	20	4	4	5	5	4	22	4	4	4	4	4	20
41	2	2	1	2	1	8	1	2	1	1	2	7	1	2	1	2	2	8
42	4	5	4	4	4	21	4	4	5	5	4	22	5	4	5	4	4	22
43	4	5	5	5	4	23	5	4	5	4	4	22	4	4	4	4	4	20
44	2	4	2	4	4	16	4	4	5	5	4	22	4	4	4	4	4	20
45	2	1	2	1	1	7	2	2	2	2	2	10	4	4	4	4	4	20
46	2	2	2	2	1	9	4	5	5	4	4	22	5	5	5	5	4	24
47	4	5	4	5	5	23	5	5	5	5	5	25	5	4	5	5	5	24
48	5	4	5	5	4	23	4	4	4	4	4	20	5	4	5	4	4	22
49	4	2	4	4	4	18	4	4	4	4	4	20	4	4	5	4	4	21

50	2	2	2	2	2	10	2	2	2	2	2	10	4	4	5	4	4	21
51	4	4	4	4	4	20	4	4	2	4	4	18	5	4	5	5	5	24
52	4	4	4	4	4	20	2	4	2	4	4	16	4	5	5	4	4	22
53	4	4	4	4	4	20	2	4	1	4	2	13	5	5	5	5	4	24
54	4	4	4	4	4	20	2	2	2	2	2	10	4	4	5	4	4	21
55	5	5	4	5	5	24	4	2	2	4	4	16	4	4	5	5	4	22
56	4	2	4	4	4	18	1	2	1	1	2	7	5	4	5	4	4	22
57	2	4	2	4	1	13	5	4	5	5	4	23	2	2	2	2	1	9
58	2	4	5	5	1	17	5	4	5	5	4	23	5	4	5	5	5	24
59	4	2	4	4	2	16	4	4	4	4	4	20	5	4	5	5	4	23
60	2	4	5	5	1	17	5	4	5	5	5	24	2	2	2	2	2	10
61	4	2	4	4	2	16	1	2	1	2	1	7	1	2	1	1	2	7
62	4	2	5	4	4	19	4	4	4	4	4	20	2	2	2	2	2	10
63	4	2	5	4	4	19	4	5	5	5	4	23	4	4	4	4	4	20
64	1	2	2	2	2	9	4	4	5	4	4	21	2	2	2	2	2	10
65	5	4	4	4	5	22	2	2	2	2	1	9	5	5	5	5	5	25
66	5	4	4	4	5	22	4	4	5	4	4	21	2	1	1	2	1	7
67	5	5	5	5	5	25	2	2	2	2	2	10	5	5	5	5	4	24
68	4	5	5	4	5	23	2	2	2	1	2	9	4	4	4	4	4	20
69	2	2	2	1	2	9	2	2	1	2	1	8	2	2	4	2	2	12
70	4	4	5	4	4	21	2	2	2	1	2	9	5	4	4	4	5	22
71	4	2	4	4	4	18	4	4	4	4	4	20	4	2	2	4	2	14
72	2	2	2	2	2	10	4	4	5	4	4	21	2	1	1	2	1	7
73	2	2	2	2	2	10	2	2	2	2	1	9	4	2	4	4	2	16
74	4	2	4	2	4	16	4	4	4	4	4	20	2	4	4	4	4	18
75	4	4	4	4	4	20	4	4	5	4	4	21	4	4	4	4	5	21
76	4	4	5	5	4	22	2	2	2	2	2	10	2	4	5	4	4	19
77	4	4	5	4	4	21	4	4	5	5	4	22	4	2	2	4	5	17
78	4	4	5	5	4	22	1	2	2	2	2	9	4	4	4	2	4	18
79	1	2	2	2	2	9	4	4	5	4	4	21	2	2	2	2	2	10
80	5	4	5	4	4	22	4	4	4	4	4	20	4	4	2	4	5	19
81	4	4	5	4	4	21	4	4	5	5	4	22	4	2	2	4	5	17
82	5	4	5	4	4	22	1	1	1	1	1	5	2	1	1	2	1	7
83	2	2	2	2	2	10	4	4	5	4	4	21	4	4	4	4	5	21
84	4	5	5	4	4	22	2	2	2	2	2	10	4	4	4	2	4	18
85	2	2	2	2	1	9	4	4	4	4	4	20	2	4	5	4	4	19
86	4	4	4	2	4	18	4	2	2	4	2	14	4	2	4	4	2	16
87	2	4	5	5	4	20	4	4	4	4	4	20	4	4	4	2	4	18
88	4	4	4	2	4	18	4	4	5	5	4	22	2	4	5	4	4	19
89	4	4	4	2	4	18	4	4	4	4	4	20	2	2	2	2	2	10
90	2	4	5	5	1	17	1	1	2	2	2	8	1	1	2	1	1	6
91	4	5	5	4	4	22	2	4	2	4	2	14	4	4	4	4	4	20
92	2	4	4	4	4	18	4	4	4	4	4	20	4	4	4	4	4	20
93	2	4	5	5	4	20	4	4	4	4	4	20	5	4	5	5	4	23
94	2	4	5	5	1	17	2	2	2	2	2	10	5	4	5	5	4	23
95	4	4	4	2	4	18	2	2	2	2	2	10	2	2	2	2	2	10
96	4	4	4	2	4	18	1	2	1	2	1	7	1	2	2	2	1	8
97	1	2	2	1	2	8	4	4	4	4	5	21	2	2	2	2	2	10
98	4	5	4	4	4	21	2	4	2	4	4	16	4	4	5	5	4	22
99	4	4	5	5	4	22	4	4	4	4	4	20	4	4	5	4	4	21
100	4	4	4	4	4	20	1	2	1	2	1	7	4	4	4	4	4	20
101	2	2	3	3	1	11	4	2	4	4	2	16	4	4	4	4	4	20

102	5	5	4	4	4	**22**	4	2	4	2	4	**16**	2	2	2	2	2	**10**
103	4	5	4	4	4	**21**	4	2	4	1	4	**15**	2	2	2	2	2	**10**
104	5	4	5	5	5	**24**	5	2	5	2	4	**18**	4	4	4	4	4	**20**
105	4	4	5	5	4	**22**	4	5	4	4	5	**22**	4	4	4	4	4	**20**
106	5	5	4	4	4	**22**	4	5	4	4	5	**22**	2	2	2	2	2	**10**
107	5	4	5	5	4	**23**	5	4	4	5	5	**23**	4	4	5	4	4	**21**
108	4	4	4	4	4	**20**	2	2	1	2	1	**8**	2	1	2	2	2	**9**
109	4	4	4	4	4	**20**	1	2	1	1	2	**7**	2	2	2	2	2	**10**
110	4	4	4	4	4	**20**	2	2	1	2	2	**9**	1	2	2	2	2	**9**
111	1	2	2	1	2	**8**	2	4	5	5	1	**17**	4	4	5	5	4	**22**
112	2	4	5	5	1	**17**	4	2	4	4	2	**16**	5	4	4	4	5	**22**

Validity & Reliability : Reguler

Validity & Reliability Test : Ability Effort (X1)

****** Method 1 (space saver) will be used for this analysis ******

R E L I A B I L I T Y A N A L Y S I S - S C A L E (A L P H A)

		Mean	Std Dev	Cases
1.	X1.1	3.7143	1.2334	112.0
2.	X1.2	3.1964	1.0892	112.0
3.	X1.3	3.4286	1.2355	112.0
4.	X1.4	3.4464	1.0384	112.0
5.	X1.5	3.4196	1.1121	112.0

Item-total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Alpha if Item Deleted
X1.1	13.4911	12.3603	.5209	.7910
X1.2	14.0089	12.0089	.6893	.7379
X1.3	13.7768	13.2020	.4088	.8261
X1.4	13.7589	12.1846	.7085	.7347
X1.5	13.7857	11.9897	.6716	.7426

Reliability Coefficients

N of Cases = 112.0 N of Items = 5

Alpha = .8051

Validity & Reliability : Reguler

Validity & Reliability Test : Intelectual Skill (X2)

****** Method 1 (space saver) will be used for this analysis ******

R E L I A B I L I T Y A N A L Y S I S - S C A L E (A L P H A)

		Mean	Std Dev	Cases
1.	X2.1	3.0446	1.2548	112.0
2.	X2.2	3.5000	1.3557	112.0
3.	X2.3	4.0357	1.0039	112.0
4.	X2.4	3.4018	1.0175	112.0
5.	X2.5	3.6339	.7941	112.0

Item-total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Alpha if Item Deleted
X2.1	14.5714	11.7066	.3864	.8195
X2.2	14.1161	9.8513	.5770	.7584
X2.3	13.5804	10.9845	.6923	.7169
X2.4	14.2143	11.0708	.6636	.7250
X2.5	13.9821	12.2699	.6648	.7405

Reliability Coefficients

N of Cases = 112.0 N of Items = 5

Alpha = .7917

Validity & Reliability : Reguler

Validity & Reliability Test : Previous Related Experience (X3)

****** Method 1 (space saver) will be used for this analysis ******

R E L I A B I L I T Y A N A L Y S I S - S C A L E (A L P H A)

		Mean	Std Dev	Cases
1.	X3.1	3.2500	1.3254	112.0
2.	X3.2	3.8929	1.0342	112.0
3.	X3.3	4.0446	.9808	112.0
4.	X3.4	3.6786	1.2318	112.0
5.	X3.5	3.5089	1.0483	112.0

Item-total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Alpha if Item Deleted
X3.1	15.1250	9.8941	.4549	.7070
X3.2	14.4821	11.0627	.4814	.6903
X3.3	14.3304	10.5115	.6243	.6430
X3.4	14.6964	10.5737	.4185	.7171
X3.5	14.8661	10.6936	.5325	.6718

Reliability Coefficients

N of Cases = 112.0 N of Items = 5

Alpha = .7316

Validity & Reliability : Reguler

Validity & Reliability Test : High School Grades (X4)

****** Method 1 (space saver) will be used for this analysis ******

R E L I A B I L I T Y A N A L Y S I S - S C A L E (A L P H A)

		Mean	Std Dev	Cases
1.	X4.1	3.5000	1.2302	112.0
2.	X4.2	3.5179	1.0821	112.0
3.	X4.3	4.0446	1.1655	112.0
4.	X4.4	3.7232	1.2244	112.0
5.	X4.5	3.3839	1.1949	112.0

Item-total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Alpha if Item Deleted
X4.1	14.6696	14.4034	.7554	.8282
X4.2	14.6518	16.3731	.6197	.8611
X4.3	14.1250	14.5608	.7928	.8195
X4.4	14.4464	15.1322	.6655	.8513
X4.5	14.7857	15.4131	.6533	.8539

Reliability Coefficients

N of Cases = 112.0 N of Items = 5

Alpha = .8707

Validity & Reliability : Reguler

Validity & Reliability Test : Colege Grade (X5)

****** Method 1 (space saver) will be used for this analysis ******

R E L I A B I L I T Y A N A L Y S I S - S C A L E (A L P H A)

		Mean	Std Dev	Cases
1.	X5.1	3.7411	1.1836	112.0
2.	X5.2	3.4375	1.1051	112.0
3.	X5.3	4.1161	1.2927	112.0
4.	X5.4	3.6875	1.2378	112.0
5.	X5.5	3.3482	1.1602	112.0

Item-total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Alpha if Item Deleted
X5.1	14.5893	19.3793	.8457	.9363
X5.2	14.8929	20.2046	.8220	.9407
X5.3	14.2143	17.9537	.9099	.9249
X5.4	14.6429	18.9704	.8431	.9370
X5.5	14.9821	19.4411	.8606	.9338

Reliability Coefficients

N of Cases = 112.0 N of Items = 5

Alpha = .9471

Validity & Reliability : Reguler

Validity & Reliability Test : Custom Learning (X6)

****** Method 1 (space saver) will be used for this analysis ******

R E L I A B I L I T Y A N A L Y S I S - S C A L E (A L P H A)

		Mean	Std Dev	Cases
1.	X6.1	3.6875	1.0990	112.0
2.	X6.2	3.6071	.9525	112.0
3.	X6.3	4.1518	1.1004	112.0
4.	X6.4	3.8750	.9966	112.0
5.	X6.5	3.6875	1.0486	112.0

Item-total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Alpha if Item Deleted
X6.1	15.3214	10.4723	.5351	.7972
X6.2	15.4018	10.4587	.6688	.7582
X6.3	14.8571	9.5830	.6887	.7479
X6.4	15.1339	10.5495	.6092	.7740
X6.5	15.3214	10.8147	.5179	.8008

Reliability Coefficients

N of Cases = 112.0 N of Items = 5

Alpha = .8126

SUMMARY OUTPUT **Regular**

Regression Statistics	
Multiple R	0.720250101
R Square	0.518760208
Adjusted R Square	0.491260791
Standard Error	0.519380576
Observations	112

ANOVA

	df	*SS*	*MS*	*F*	*Significance F*
Regression	6	30.53274366	5.08879061	18.86440769	8.56421E-15
Residual	105	28.3243992	0.269756183		
Total	111	58.85714286			

	Coefficients	*Standard Error*	*t Stat*	*P-value*
Intercept	-0.418319148	0.338772548	-1.234808283	0.219658
X1	0.038788374	0.012126315	3.198694123	0.00182541
X2	0.042585194	0.012866745	3.309710012	0.001280406
X3	0.030689487	0.012857693	2.386858001	0.018782339
X4	0.023834548	0.010077441	2.365138866	0.019859689
X5	0.023604877	0.009685998	2.437010445	0.016490379
X6	0.023037216	0.010286404	2.239579103	0.027226094

	Lower 95%	*Upper 95%*	*Lower 95.0%*	*Upper 95.0%*
Intercept	-1.090043008	0.253404712	-1.090043008	0.253404712
X1	0.014744113	0.062832635	0.014744113	0.062832635
X2	0.017072798	0.068097591	0.017072798	0.068097591
X3	0.005195039	0.056183934	0.005195039	0.056183934
X4	0.003852829	0.043816267	0.003852829	0.043816267
X5	0.00439932	0.042810435	0.00439932	0.042810435
X6	0.002641162	0.04343327	0.002641162	0.04343327

Descriptive Stat

	X1	X2	X3	X4	X5	X6	Y
Mean	17.09821429	17.57142857	18.29464286	17.83928571	17.03571429	17.52678571	2.785714286
Standard Error	0.415466706	0.418313532	0.374251375	0.496051587	0.569343445	0.507022725	0.06880644
Median	18	19	19	20	20	20	3
Mode	20	21	20	22	22	22	3
Standard Deviation	4.39688633	4.427014298	3.960704262	5.249716546	6.025364662	5.365824154	0.728178914
Sample Variance	19.3326094	19.5984556	15.68717825	27.55952381	36.30501931	28.79206885	0.53024453
Kurtosis	-0.27254947	-0.043260175	0.765094082	-0.737685386	-1.268549987	-0.855099144	-0.129035249
Skewness	-0.820059093	-0.872447986	-1.112127965	-0.822093455	-0.58226742	-0.744785855	-0.600571466
Range	18	18	16	18	20	19	3
Minimum	7	7	8	7	5	6	1
Maximum	25	25	24	25	25	25	4
Sum	1915	1968	2049	1998	1908	1963	312
Count	112	112	112	112	112	112	112

Correlation

	X1	X2	X3	X4	X5	X6	Y
X1	1						
X2	0.221563005	1					
X3	-0.001159351	0.138285467	1				
X4	0.185691073	0.244324886	0.143547247	1			
X5	0.260008052	0.467673684	0.190194478	0.208095636	1		
X6	0.309378734	0.231073773	0.155834158	0.291829442	0.311220906	1	
Y	0.42659263	0.506431172	0.29072534	0.392726106	0.497635565	0.438988494	1

Regression (Reguler)

Descriptive Statistics

	Mean	Std. Deviation	N
Prestasi Mahasiswa (Y)	2.7857	.7282	112
Ability Effort (X1)	17.0982	4.3969	112
Intelectual Skill (X2)	17.5714	4.4270	112
Related Experience (X3)	18.2946	3.9607	112
High School Grades (X4)	17.8393	5.2497	112
Variabel Colege Grade (X5)	17.0357	6.0254	112
Custom Learning (X6)	17.5268	5.3658	112

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Custom Learning (X6), Related Experience (X3), Intelectual Skill (X2), Ability Effort (X1), High School Grades (X4), Variabel Colege Grade (X5)[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Prestasi Mahasiswa (Y)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.720[a]	.519	.491	.5194	1.913

a. Predictors: (Constant), Custom Learning (X6), Related Experience (X3), Intelectual Skill (X2), Ability Effort (X1), High School Grades (X4), Variabel Colege Grade (X5)

b. Dependent Variable: Prestasi Mahasiswa (Y)

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	30.533	6	5.089	18.864	.000[a]
	Residual	28.324	105	.270		
	Total	58.857	111			

a. Predictors: (Constant), Custom Learning (X6), Related Experience (X3), Intelectual Skill (X2), Ability Effort (X1), High School Grades (X4), Variabel Colege Grade (X5)

b. Dependent Variable: Prestasi Mahasiswa (Y)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.4183	.339		-1.235	.220		
	Ability Effort (X1)	.0388	.012	.234	3.199	.002	.855	1.170
	Intelectual Skill (X2)	.0426	.013	.259	3.310	.001	.749	1.335
	Related Experience (X3)	.0307	.013	.167	2.387	.019	.937	1.067
	High School Grades (X4)	.0238	.010	.172	2.365	.020	.868	1.152
	Variabel Colege Grade (X5)	.0236	.010	.195	2.437	.016	.713	1.402
	Custom Learning (X6)	.0230	.010	.170	2.240	.027	.798	1.254

a. Dependent Variable: Prestasi Mahasiswa (Y)

Residuals Statistics[a]

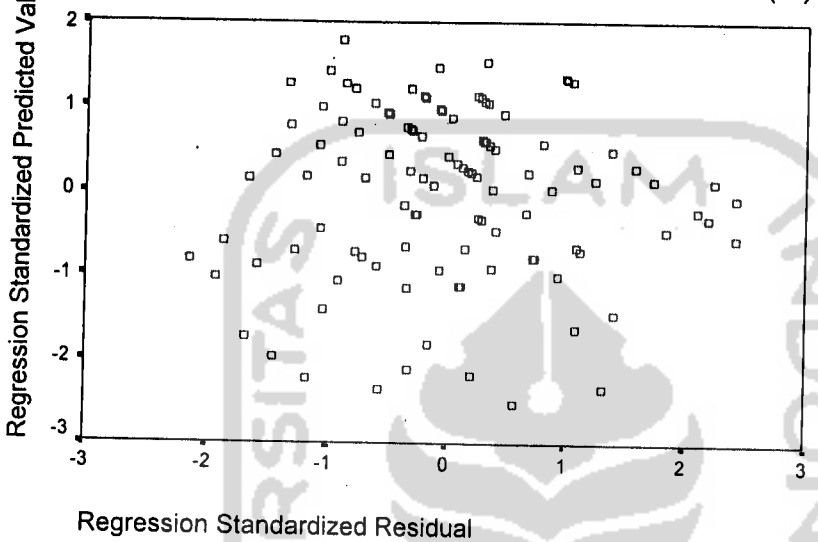
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	1.4549	3.7214	2.7857	.5245	112
Residual	-1.1109	1.2554	2.161E-16	.5051	112
Std. Predicted Value	-2.537	1.784	.000	1.000	112
Std. Residual	-2.139	2.417	.000	.973	112

a. Dependent Variable: Prestasi Mahasiswa (Y)

Heteroskedasticity Test : (Reguler)

Scatterplot

Dependent Variable: Prestasi Mahasiswa (Y)



T-Test

Paired Samples Statistics

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Prestasi Mahasiswa Reguler	2.8149	104	.7097	6.959E-02
	Prestasi Mahasiswa International	2.8053	104	.7054	6.917E-02

Paired Samples Correlations

		N	Correlation	Sig.
Pair 1	Prestasi Mahasiswa Reguler & Prestasi Mahasiswa International	104	.039	.696

Paired Samples Test

		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference Lower	Upper			
Pair 1	Prestasi Mahasiswa Reguler - Prestasi Mahasiswa International	9.615E-03	.9810	9.619E-02	-.1812	.2004	.100	103	.921