THE PERCEPTION OF ACCOUNTING STUDENTS AND PRACTITIONERS TOWARD THE RELEVANCE OF THE NEW ACCOUNTING CURRICULUM

A Case of The Accounting Courses Classification in FE-UII

A THESIS

Presented as a Partial Fulfillment of The Requirements
to Obtain the Bachelor Degree in Accounting Department

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ABSTRACT

Caesar, Amelia K Dewi (2005). **The Perception of Accounting Students and Practitioners Toward The Relevance of New Accounting Curriculum: A Case of The Accounting Courses Classification in FE-UII** : Yogyakarta, Accounting Department, Faculty of Economics, Islamic University of Indonesia.

Curriculum of Accounting is one of the factors that influenced the quality of accounting undergraduate students to challenge the business world. The proper design of curriculum could increase the quality of students learning process and ended with better quality of graduation. However, proper design is hard to measure, since it involved the perception of the viewers, which affected much by their interests. Perception is a process by which individual give, organize and interpret their sensory impression in order to give meaning to their environment. Perception affects people in interpreting things that they should find to be a useful information.

Considering that fact, it would be interesting to investigate how is the design of new curriculum of Higher Accounting Educations viewed by the related parties. Investigation focused on what make the old curriculum differ with the new one, to find out what is the perceptions of students and practitioners –as one of party concerned with Accounting- about the curriculum applied, especially by the issued of the Decree of the Minister of Education no 232/U/2000 and Decree no 045/U/2002.

The population of this research is 80 accounting students of FE UII–ending stage of study- and 20 practitioners from various business backgrounds at Yogyakarta. The range of the research spans from January to June 2004. After the selection process, there were 60 students and 12 practitioners taken as respondents of the research.

This research was a qualitative research that used the data gathered from the questionnaires spread to respondents about their perception toward the relevance of courses classification and courses contributions to knowledge, character, and skill in new accounting curriculum to the business needs.

The independent variables used were the courses that make the old and new curriculum differed slightly, which then classified based on the characteristics similarity. There were five classifications, where each classification, except for Islamic Economics (second classification), consisted of several courses. The classifications were: new courses (first classification), Crammed Course (second classification), Shifted category course (third classification), Changing SCS load course (fourth classification), and eliminated course (classification).

The result of this study showed that there were no significant difference between the perception of students and practitioners toward the classification in new curriculum in FE-UII. Partially, from the 33 courses investigated, 8 courses showed significant results. Consist of 1 course from first classification, 2 courses from fourth classification, and 5 courses from fifth classification.

ABSTRAK

Caesar, Amelia K Dewi (2005). **Persepsi Mahasiswa Akuntansi dan Praktisi Terhadap Relevansi Kurikulum Baru Jurusan Akuntansi: dalam kasus klasifikasi Mata Kuliah jurusan akuntansi FE-UII** : Yogyakarta, Jurusan Akuntansi, Fakultas Ekonomi, Universitas Islam Indonesia.

Kurikulum akuntansi merupakan salah satu faktor yang mempengaruhi kualitas kelulusan sarjana akuntansi untuk menghadapi tantangan dunia bisnis. Desain kurikulum yang tepat dapat meningkatkan kualitas proses pembelajaran mahasiswa yang pada akhirnya menghasilkan lulusan yang memiliki kulitas lebih baik. Akan tetapi sulit untuk mengukur ketepatan desain kurikulum karena melibatkan persepsi dari berbagai pihak yang terlibat didalamnya, dimana persepsi ini sangat dipengaruhi oleh sudut kepentingan masing-masing pihak. Persepsi adalah suatu proses dengan apa individu memberikan, mengolah, dan menginterpretasikan kesan sensor mereka dalam upaya memberikan arti bagi lingkungan. Persepsi mempengaruhi orang dalam menginterpretasikan hal-hal yang mereka temui agar menjadi suatu informasi yang berguna.

Mempertimbangkan hal tersebut, menarik untuk diselidiki bagaimanakah desain kurikulum jurusan akuntansi dipandang oleh pihak-pihak terkait. Untuk mengetahui mengenai persepsi mahasiswa akuntansi sendiri dan praktisi dunia bisnis sebagai salah satu pihak yang terkait dengan akuntansi – mengenai kurikulum yang sekarang berlaku di jurusan akuntansi, khususnya di FE-UII, terutama setelah diterbitkannya SK Menteri pendidikan no 232/U/2000 dan SK no 045/U/2002.

Populasi dalam riset ini berjumlah 80 mahasiswa jurusan Akuntansi FE-UII tingkat akhir dan 20 praktisi dari berbagai latar belakang bisnis di Yogyakarta. Riset ini dilakukan dari bulan januari sampai Juni 2004. Setelah diseleksi, didapatkan 60 mahasiswa dan 12 praktisi yang dijadikan sebagai responden.

Riset ini merupakan riset kualitatif. Data yang digunakan berasal dari hasil kuisioner yang dibagikan kepada 72 responden diatas mengenai persepsi responden terhadap relevansi dari klasifikasi mata kuliah di kurikulum baru akuntansi FE- UII serta kontribusinya dalam peningkatan pengetahuan, karakter, dan keahlian mahasiswa akuntansi untuk memenuhi kebutuhan dunis bisnis.

Variabel independen dalam riset ini adalah mata kuliah yang menjadi perbedaan antara kurikulum lama dan kurikulum baru. Kemudian mata kuliah-mata kuliah ini diklasifikasikan berdasarkan persamaan karakteristiknya. Terdapat lima klasifikasi, dimana tiap klasifikasi kecuali Ekonomi Islam (klasifikasi dua), terdiri dari beberapa mata kuliah. Klasifikasinya adalah: mata kuliah baru (klasifikasi satu), penggabungan mata kuliah (klasifikasi dua), perubahan kategori mata kuliah (klasifikasi tiga), perubahan sks mata kuliah (klasifikasi empat) dan mata kuliah yang dihapuskan (klasifikasi lima).

Hasil studi ini menunjukkan bahwa tidak terdapat perbedaan signifikan antara persepsi mahasiswa akuntansi FE-UII dengan praktisi bisnis terhadap klasifikasi tersebut. Namun telaah terhadap mata kuliah individual menunjukkan bahwa dari 33 mata kuliah yang diselidiki, 8 mata kuliah menunjukkan beda persepsi signifikan. Mata kuliah tersebut adalah: 1 mata kuliah dari klasifikasi satu, 2 mata kuliah dari klasifikasi empat, dan 5 mata kuliah dari klasifikasi lima.

CHAPTER I

INTRODUCTION

1.1. STUDY BACKGROUND

The global world concept since 90's has created an unpredictable pattern of business and industries around the world. The development of course offer some challenges in every aspects of life. The world of accounting profession is affected greatly by the challenges. The direct effects of the global concept require accountant to adapt themselves with the changes and perform actions to fulfil the business needs from accounting.

According to Soeratno (2004) the business needs from university in general were human resource skills, researchers, business wisdom, and business partner. Or it can be said that the business needs from accounting were accounting skills, researcher in accounting, accounting wisdom for business and the partner. However, in realities, the practitioners found out that the graduate accounting students was lack of certain core requirement of accounting specialties that should be mastered by the accounting students.

According to Soeratno (2004) that in realities, business and practitioner found out that the accounting students graduated from university were:

- Weak of understanding of accounting theory
- Lack in accounting practices
- Minimum understanding of varied process of business
- Absence of accounting 'soul'
- Poor in accounting 'pluses'.

In relation with the findings, varied actions must be taken to encounter those problems. University could perform several actions such as review the process of learning, etc. Soeratno (2004) propose some actions that university should do:

- Review the existing global business environment

  Review the existing global business environment can be done through reviewing the new landscape of global business, the new paradigm of global business, the characteristics of each global business, and review the need of skills for sustainable global business.

- Identify the global requirements of accounting skills

  Identify the global requirements of accounting skills can be done through identifying the shifting needs, identifying the rapid change of information technology, and the condition of high mobility of skills, people, and goods.

- Review the existing accounting learning, and refer the existing learning method to the global needs.

  The existing accounting learning method must be rearranged in order to have acceleration with the need of business. New paradigm of learning, more comprehensive method of learning, more enlightened learning partners, and more appropriate facilitres of learning can be taken as actions to re-arrangement of accounting learning method. This action is taken to avoid the usual difference perception of the practitioners toward graduate accounting students, as well as the perception of accounting students toward the business field they will face when they are work.

  The difference perception was taken place for instance that the practitioner might perceived that the fresh graduate accounting students were ready to directly involve in every type of business events and transactions. They were assumed that

the fresh-graduate from accounting was already well-equipped background to overcome the latest development of business. So that, the business tend to hire professionals who could work and supervised at the time they were hired or in the short time after.

On the other hand, students often think that they will work on the assistance of the senior, and they will be forgiven for the unintended lack of their un-comprehensive knowledge in accounting. Unfortunately, the curriculum of accounting study program and the practice designed during the study length not guarantees the students understand the concept of accounting..

- Develop feedback and improvement mechanism.

  In developing feed back and improvement mechanism, university can perform actions to designing a learning effectiveness evaluation system, implanting self-controlled improvement mechanism, fast and integrated learning evaluation system and preparing appropriate facilities of learning evaluation

Mukharudin and Indriyani (1999) mention about the five changes that challenging the profession of accountant. The five challenges were as follow:

1. The environment of information technology and data processing technology.

   In a decade of 1980's, computer was merely used as the data processing tool, known as electronic data processor. After the innovation of the more advanced and extensive of computer technology ability, however, the computer then became a tool that change the pattern of economic relationship among the business practitioners nowadays. The wide access of information and the more transparent information in every sector required the adjustment toward the basic practice within accounting profession.

2. The social environment preference of the world standard instead of local standard. with the requirement of the more future vision and accompanying with widen regulations that supporting the management effort.
3. The change in the tightness of economic environment competitiveness and the openness of market which ended with the tele-transaction.
4. The change in political environment.
5. The change of business environment and accounting profession which demanded improvement in professionalism, information openness, and accounting independency. It is un-avoidable, the role of accountant in Indonesian economy become more integrated with the world economy through the mechanism of global competitiveness. The openness condition forces our accounting labor accepting the entrance of foreign accountant that have approved international quality requirement.

Considering the latest factor, it is undesirable that our accounting professional must step aside from those from foreign because of the lack of demanded accounting qualities. So that, one of the solution was there must be a revision to the process of which the accountant were prepared and educated in Indonesia. At any level, from the lowest level to the highest one, accounting educational institutions are pushed to accompanying the rapid demand of the world business over accounting. Those institutions were expected to provide the competence accounting resource. The competence human resources were the labors who have sufficient knowledge. applicable skill, and a good character to work. So that, the competence accounting resource refer to the accounting graduation that had sufficient accounting knowledge. applicable accounting skill, and having a good accounting character.

In the effort of fulfilling this requirement, many changes must be performed in the higher accounting education system in Indonesia. The improvement of the quality of learning and teaching process, the improvement facilities and accounting environment, regulation to support the education, and revision in the accounting curriculum are those among many changes that should be performed in the higher accounting education.

The involvement of government in the development of higher education of accounting was very important since the factor of regulation on labor, professionals, and other supporting decision affected the accounting field. In order to equip the accounting students with more well prepare accounting background, the Indonesian government issued some decrees toward the general higher education so that many program can adopt the regulation and make acceleration with their special program.

In the decree of The Minister of National Education No 232/U/2000 and the Decree of The Minister of National Education No.045/U/2002 about The Core Curriculum of The Higher Educational Institution, the guidance for obtaining the competence graduation of higher education were provided. These decrees was treated as the guide for higher education institution in applying the curriculum as one of the way to prepare the graduation of higher accounting education students to compete globally. The decree of The Minister of National Education No 232/U/2000 was about the Guidance of Compilation of Higher Education Curriculum and Assessment of Student's Learning Result, and the Decree of The Minister of National Education No.045/U/2002 about The Core Curriculum of The Higher Educational Institution. It was expected that the regulations could support the effort of accelerating the accounting students with the business needs. Moreover, by the issued of those decrees, the previous decree of The Minister of Culture and Education no 056/U/1994

about The Guidance of Compilation of Higher Education Curriculum and Assessment of Student's Learning Result is assumed not put into effect anymore.

Additionally, the researcher is aware that the curriculum was not the only factor that influence the synergy between the universities with the business needs. Factors such as, the student's personal ability, lecturer's ability, political and social environment, the studying facilities available for students and the policy of accounting itself were the important factors affecting the establishment of reliable quality of accounting graduation. However, the design of sophisticate curriculum will increase the possibility of having a better quality of accounting diplomas. Moreover, whether the design of curriculum nowadays was fit with the business needs and whether the accounting students agree with the sufficiency of the design to fulfill the needs, need to be investigated further in order to have picture of what should be perform for improvement in the next future.

Considering the explanation, here in this thesis the researcher conducted research titled "THE PERCEPTION OF ACCOUNTING STUDENTS AND PRACTITIONERS TOWARD THE RELEVANCE OF NEW ACCOUNTING CURRICULUM. A Case of The Accounting Courses Classification in FE - UII "

1.2. PROBLEM IDENTIFICATION

In this research, the researcher examine about what was the perception of accounting students and practitioner's toward the relevance of the courses classification in new curriculum of accounting with the business needs.

1.3. PROBLEM FORMULATION

Based on the study background and the problem identification, the problem formulated from this research were as follows:

1. What was the perception of accounting students and practitioner's about the relevance of the new curriculum of accounting with the business need.
2. Was there significant different between the perceptions of accounting students and the practitioner's perception toward the relevance of the new curriculum of accounting with the business need?

1.4. PROBLEM LIMITATION

The researcher needs limitation in this research to keep the researcher to always on the track and for the simplicity. Restrictions in this research were factors such as gender, political and social environment data will not be used in this research. A further research that may perform in the future caould use those factors as comparison to this research.

1.5. RESEARCH OBJECTIVES

The objective of this research was to know the perception of accounting students and the practitioner's perception toward the relevance of the courses classification in new curriculum of accounting with business need. Moreover, to find out whether there was significant difference perception between accounting students and the practitioner about the topic.

1.6. RESEARCH CONTRIBUTION

The report resulted from this research has several purposes intended for :

1. For the Faculty of accounting department study program, research report can be used as additional reference data especially in designing a method in performing the process of learning and teaching in order to produce accounting graduations that have background knowledge which in accordance to the business need.

2. For the researcher. This research is treated as a means to fulfill the requirement in achieving Bachelor Degree in Islamic University of Indonesia and as a contribution to UII, particularly to the international program of accounting.
3. For other parties, this research can be used as the reference for the next researcher and as supporting data for relevant decision-making process.

1.7. RESEARCH REPORT SYSTEMATIC

Research report systematic will be as follows:

Chapter I. INTRODUCTION

This chapter will discuss the Study Background of the research, Problem Identification, Problem Formulation, Problem Limitation Area, Research Objectives, Research Contribution, Research Report Systematic and Definition of Terms.

Chapter II. REVIEW OF THEORETICAL FRAMEWORK

This part provides some literature review and theoretical background supporting the research such as the nature and uses of accounting, perceptions and the related topics.

Chapter III. RESEARCH METHOD

This chapter presents the research method, research subject, research setting, research instrument, research variables data and the collecting data method, hypothesis, and the method of data analysis.

Chapter IV. RESEARCH ANALYSIS

This chapter provides the research description, research findings and the implications.

Chapter V. CONLUSION AND RECOMMENDATION

This chapter presents the conclusions of the research and the recommendation based on the findings.

1.8. DEFINITION OF TERM

Perception is a process by which individual organize and interpret their sensory impressions in order to give meaning to their environment.

The Decree of The Minister of National Education no 232/U/2000 provides the Guidance of Compilation of Higher Education Curriculum and Assessment of Student's Learning Result.

The Decree of The Minister of National Education no 045/U/2002 discussing about The Core Curriculum of The Higher Educational Institution

FE-UII New Curriculum is the curriculum consist of 144 SCPs that effectively perform since the academic year of 2002.

CHAPTER II

REVIEW OF THEORETICAL FRAMEWORK

2.1. HIGHER ACCOUNTING EDUCATION

According to Mathews (1991 : 478) accounting education in English speaking countries has undergone considerable change during the past 30 years. In addition to the established subjects of accounting, law and economic, accountants were expected to have knowledge of statistics, computing, management and organization behavior. More recently, curricula have been expanded by the inclusion of business finance, computer modeling, marketing and operation research. The number of accounting courses has also been increased to cope with an increasingly complex discipline. Additionally, those courses require familiarity with advanced computing operations.

The increased of business and technical subjects and the increase in the complexity of accounting subjects has been affecting the design of length and the program of accounting curricula. Because the overall length of time take to earn the first degree has been relatively constant, the space within which to locate general educational materials has been reduced. It should be noted that the majority of new subjects' material is quantitative, complex and more technical rather than qualitative, discursive, and evaluative.

However, the structures of the changes in general accounting education tend to be a promotion of specialization. According to Ooi (1988 : 74), the structure tends to emphasize on general education with specialization in accounting supported by a fair mixture of contextual (business and economics) and related disciplinary studies. Ooi (1988) also mentioned that the accounting education in the local universities attempt to achieve two main objectives:

a. To imbue students with that knowledge (both accounting and relative disciplines and disciplines intended to broaden students educational experience) and these qualities that will maximize the likelihood of success as a mature professionals.
b. To prepare the students to perform duties expected s accountants at entry level through classroom exercise and through experience in the form of practical attachments.

2.2. THE NATURE AND USES OF ACCOUNTING

2.2.1. Definition and Role of Accounting

There are many definitions of Accounting presented by many authors. In general accounting is simply the means by which we can measure and describe the result of economic activities within an organization. Often, accounting is called as " language of business" because it is so widely used in describing all types of business activities. Many parties such as investors, managers, and other decision makers need a clear understanding toward accounting.

According to Weygandt, Kieso, and Kimmel (2002:2) accounting is an information system that identifies, records, and communicates the economic events of an organization to interested users. Other author, Belkaoui and Jones (1996 : 29) define accounting as the process of identifying, measuring, and communicating economic information to permit informed judgment and decisions by users of the information.

From those definitions, we can derive some similar points about what is accounting. First, accounting is starting with identifying events or economic information. This means that economic activities that are relevant to the activities of a particular organization must be selecting, for example, the sale of goods etc. Second,

after identifying the events or economic information, then they are recorded to provide a history of the organization's financial activities. Recording consists of keeping a systematic and chronological diary event, measured in monetary term. And after that the result must be classified and summarized. Third step is communicating the result in step two to the users. The identifying and recording activities are of little unless the information is communicated to interested users. Financial information is communicated through accounting reports, commonly called as Financial Statements.

However, there is a different between accounting and bookkeeping. Folks used to think of accounting in the way of bookkeeping activities. According to Ninemeier and Schmidgall (1984 : 2) accounting has been defined to include analying, recording, and summarizing accounting transactions. The bookkeeper primary job is to analyze and record transactions. Then the accountant will summarize the bookkeeper works and further interpret the result for management. The system design is all the responsibility of accountant.

Financial statements as the communicating means of the accounting activities of an organization has objective. SFAC no 2 stated about : objective of General Purpose Financial Reporting as : the objective of financial report is stated to be the provision of relevant and reliable information, which is primarily financial in nature about economic entities to assist various user groups to make and evaluate economics decisions relating to allocation of scarce resources.

The Handbook of Accounting identifies the following fields in which accounting is useful which are (1) Financial reporting, (2) Tax determination and planning, (3) Independent audits, (4) Data processing and information systems, (5) Cost and management accounting, (6) National Income accounting. Lately, the use of accounting has been expanded into international accounting, behavioral accounting,

socio-economic accounting, not for profit accounting, and the third world accounting (page 29-30).

From those explanations, we can see the expanded role of accountant that in turn will expand the career opportunities of fresh graduate accounting to be employed in the business.

2.2.2. Factors Affecting Accounting Activities

The activities of accounting can not be separated from the business economic activities. Manager, for instance, that using accounting information must be able to identify any activities involving economics (financial) that occur in the operation of any program. According to Maxwell, Onus, and Fox (1996:2) the main factors that affect the recording and reporting phases of the accounting functions are:

1. The nature of business

   There are three major classes of business organization known widely, which are service business, trading business, and manufacturing business. Service business provides various services to the public with a fee as the return. For instance, the accountant public, doctors, etc. Trading business may be classified as either wholesale or retail. The different between wholesale and retail is that the wholesale is the connecting line between the manufacturer and retailer. Retail businesses are concerned merely with the sale of goods to final consumer. Manufacturing business is concerned with the conversion of materials and components into product which are sold to trading business. The example of this business is PT Indofood Tbk produces noodles, which then sold to the wholesale in each region.

2. The ownership of business

The types of ownership of business are affecting the activities of accounting in an organization. Below is the common types of business ownership used to find in the economy:

a. A sole proprietorship is type where a business is owned by one person. This is the simplest form of business ownership types.

b. A partnership exists when two or more people carry on business activities with a common view of making profit.

c. Corporation (companies) are artificial bodies created by law and are regarded as completely separate from those (the members of or shareholder) who contribute the necessary funds and / or control the company.

d. Non trading enterprises are organization whose prime motive is not maximization of profit but the provision of activities is for the benefit of the member.

e. Statutory bodies are set up by government under an act of parliament or relevant bodies to deal with and provide services to the public.

f. Cooperative usually consists of people with similar interest who form cooperative as a limited liability company.

3. The requirement of management

With relation to the type of business, in the point of management needs toward the accounting information, the information provides for the management is also different and expanded according to the requirement of management. For instance, sole proprietorship allows management having complete control and can set down the scope of the information required and formulate their own policy for the future of the business. In the partnership,

similar controls above exist in the number of the partners. The member of the partners collectively set the policies. However, the type of information they require differs slightly from that of sole proprietorship. In the corporation, the shareholders of corporation elect the board of directors to manage the corporation on the behalf of owners. These directors may be classified as holding position of stewardship.

4. The requirement of law

The accounting information is extended because the requirement of law. For instance, accountant gives emphasis to provide information regarding tax matter.

5. Information required by owner and other parties

Any financial information provide by accounting also guided by the need of owner and other parties.

2.2.3. Accounting Career Opportunities

Before we have discuss about the expanding field of accounting in business world have creating large opportunities to accounting practitioners, either for fresh graduates or real practitioners. According to Horngren, Harrison, and Robinson (1995 : 38) position in accounting in the field of accounting may be divided into several areas. Two general classifications are private accounting and public accounting. Private accounting work for single business such s local department store, MC Donalds chain restaurant etc. Here, the chief accounting offices usually has a little of controller, treasurer, and CFO. The public accountants are those who serve the general public and collect professional fees for their work. Public accountant must have certain professional requirements as Certified public Accountant.

2.3. PERCEPTION

2.3.1. Definition of perception

According to Robbins (1996 : 132) perception can be defined as a process by which individual give organize and interpret their sensory impression in order to give meaning to their environment. Almost similar in meaning, but emphasis on individual relation to other individual is the definition perception from Vecchio. According to Vecchio (2000 : 28) person perception is the process by which individual receives and interpret information about another individual. Luthan (2002 : 183) define perception as a very complex cognitive process that yields a unique picture of the world, a picture that may be quite different from reality.

Although our experience of those around us seems to be a very direct and immediate, a careful look of what is involved in perceiving something will reveals that the process of recognizing and understanding a matter is quite complex. For instance, when we notice someone standing in front of us, we used to notice him or her as of certain sex and age, a physically recognition.

2.3.2. Perception versus Sensation

People often overlap perception with sensation when they perceive something. Perception, however, is more complex and broader than sensation. Luthan (2002:185) stated that the perceptual process or filter can be defined as a complicated interaction of selection, organization, and interpretation. So that, although perception depend largely on the senses to interpret the input data, the cognitive process filters, modifies, or completely changes the data.

2.3.3. Factors Influencing the Perceptions

There are some factors that influencing someone's perception in perceive a matter. Robbins (1996:132) mentioning three factors that influencing the perception:

a. The perceiver

When individual looks at a target and attempts to interpret what he or she sees, that interpretation is heavily influenced by personal characteristics of the individual perceiver.

b. Target Being Perceived

Characteristic in the target that is being observed can affect what is perceived. When we see depends on how we separate a figure from its general background. Objects that are close to each other will tend to be perceived together rather than separately. Persons, objects or events that are similar to each other also tend to be grouped together. The greater the similarity, the greater the probability we will tend to perceive them as a common group.

c. Context or Situation

Elements in the surrounding environment influence our perceptions. The time at which an object or even is seen can influence attention, such as can the location, light, heat or any number of situation factors.

2.3.4. Obstacles in Accurate Perception

Accurate perception is rather difficult to maintain since there are so many factors influencing the accurateness of our perception. Among those obstacles are stereotyping, projections, etc. Let us take a look closer about the obstacles in gaining accurate perception. According to Vecchio (2000:29) there are some obstacles to accurate perceptions, which are :

a. Stereotyping

Vecchio (2000:29) mention those stereotypes are judgment of others that are based on group membership. There the beliefs that all members of the group (e.g : a racial, ethnic, religious, or occupational group) share the same traits and behavior. Shorter but clearer, Robbins (1996:140) define stereotyping as judging someone on the basis of one's perception of the group to which that person belong.

b Halo Effect

The halo effect occurs when a perceiver uses a general impression of favorableness or unfavorableness as the basis for judgment about more specific traits in essence the perceiver's evaluation is influenced by an overall impression.

According to Vecchio (2000:29) halo effect is an overall favorable or unfavorableness impression of a person that is used as a basis for performance evaluation, regardless of the actual performance level. According to Robbins (1996:138) halo effect is drawing a general impression about an individual based on a single characteristic.

Luthan (2002:197) says that the halo effect problem has been given considerable attention in research on performance appraisal. The current thinking on the halo effect can be summarized from extensive research literature as follow :

1. It I a common rater error
2. It has both true and illusory components
3. It has led to inflated correlations among rating dimensions and is due to the influence of a general evaluation and specific judgments.
4. It has negative congruencies and should be avoided or removed.

So that, we know that the key to understanding perception is to recognize that it is a unique interpretation of the situation, not an exact recording of it.

c. Projection

According to Robbins (1996: 139) projection is the tendency to attributing one's own characteristic to other people. We have a tendency to asribe our own feelings and attributes to other. Vecchio (2000:29) stated that it is a kind of defense mechanism that helps us to protect ourselves from unpleasant or unacceptable truths.

d. Perceptual Distortion

Perceptual distortion is the act of altering perception to avoid an unpleasant reality. Forms include denying events, modifying or distorting reality, seeing only what we want to see, and accepting illusions.

e. Subliminal Influences

Subliminal influences are factors influencing perception that occur below the threshold of awareness.

f. Selective Perception

According to Robbins (1996:138) selective perception is people selectively interpret what they see based on their interest, background, or experience and attitude. Here, the selective perception is distortion where we have tendency to be influenced by our own interest. Selective perception occurs in an organization when managers tend to interpret problem situation in the light of their own background and interest.

2.4. THE PREVIOUS RELATED STUDY

Mukhtarudin and Andriani (1999) performed research related to the perception of accounting students in five (5) universities in Palembang, toward the design of the curriculum of accounting year 1994 based on the design of FE-UI Accounting Department curriculum design. By implementing purposive random sampling, and gathering 204 accounting students as the subjects, the research come up with conclusion that the accounting students in Palembang considered it was necessary to modified an accounting curricula, since some currently given accounting courses perceived irrelevant. However, the new modification accounting curricula was not identical with the curricula proposed by the Economic Faculty of Indonesian University (FE-UI).

CHAPTER III

RESEARCH METHOD

3. 1 Research Method

In this thesis, the researcher used the empirical study for the research method, to investigate the perception of accounting students and practitioners toward the relevance of courses classification in new curriculum of accounting with the business needs. Researcher also used a literature study to organize this thesis. Literature study means that the researcher tries to solve the problem in the research by learning the literature such as books, article, magazines that are related to the study

3. 2 Research Subject

The subjects of this research included 60 accounting students of Islamic University of Indonesia and 12 business practitioners who work at Yogyakarta region in various types of business that had relation or attention to accounting.

3. 3 Research Setting

The research was taken place at Economic Faculty of Islamic University of Indonesia, especially at the Accounting Department, both regular and international program, and at the office of those practitioners respondents, from January to June 2004. As the basis of investigation variables researcher used International Program guide book year 2000-2001 for basis of old curriculum and International Program Guide Book year 2003-2004 as the basis of new curriculum.

3. 4 Research Instrument

3.4.1. Research Data

The data needed for completing the research were generated from various sources.

- Primary Data

  Primary data was the main data collected from the questionnaires. It consisted of the backgrounds and the perceptions of the respondents, both students and practitioners, toward the relevance courses classification in the new curriculum to the business need.

- Secondary Data

  Secondary data was the data gathered from various sources such as journal, magazines, previous related research, Internet and other relevant sources that will help the researcher to organize the research.

3.4.2. Data Collecting Method

The methods of collecting data that researcher performed were:

- Interview

  Interview was conducted by having discussion directly with the person whose opinion considered helping the arrangement and the progress of the research.

- Observation

  Observations process conducted through direct survey over people and events in the research environment that will help the progress of the research process.

- Questionnaires

  The questionnaires given were close questionnaire. Close questionnaire is questionnaire that provided with pre-fixed answers, so that the respondents must choose among the choices available.

3.4.3. Population and Sample

According to Mason,Lind and Marchal (1999) population is a collection of all possible individuals, objects, or measurements of interest. Population in this research

were the population of accounting students of Economic Faculty of Islamic University of Indonesia based on certain criteria and the population of business practitioners in Yogyakarta. Sample is defined as a portion, or part of the population of interest. In this research the sample were 60 accounting students of FE UII and 12 business practitioners from several type of business.

The total questionnaires spread approximately were 100 questionnaires. However, 92 questionnaires were given back, and from the 92, only 72 accepted. The 100 questionnaires were divided into 20 questionnaires supposed for the business practitioners and the remaining 80 questionnaires were for accounting students.

Practitioner's reasons for not submitting the questionnaires back to researcher were:

1. Not permitted by the company / institution.
2. Long bureaucracy in processing the permission
3. Have no experience in such kind of questionnaires
4. Busy / already have many questionnaires from other researchers.

The reasons why students did not submitting back the questionnaires were;

1. Forget / Lost the questionnaires
2. Do not understand the questionnaires
3. Busy / had some business to do

The overall percentage of questionnaires collected by the researcher was 72 %, (72 respondents from 100 respondents targeted). The percentage of collection from students were 75 % (60 respondents from 80 respondents targeted) and 60 % from business practitioners group (12 respondents from 20 respondents targeted).

The accounting student that was chosen as respondent of research must fulfill at least one of the criteria below:

- Graduates from accounting program during the coverage of 6 months at the time research were perform (from January to June 2004), and or,
- Student was taking thesis, and or had taking comprehensive exam
- Students have passed all the required courses in accounting program.

It must be noticed that the term accounting students in this thesis were not only students who is taking the study but also the fresh-graduate students who haven't work yet and have just graduated within the range of research. This must be noticed carefully. However, no special criteria set for the practitioners to be a respondent. Business practitioners were those practitioners representing some business types which became the one that concern or using accounting service in running their business. The purpose of setting criteria was to have accounting students' respondents that already had sufficient knowledge toward courses experiencing classification in the research.

3.4.4. Characteristics of Respondents

3.4.4.1. Students

The number of students investigated in this research around 80 students; consist of 22 male and 38 female students. Based on the entry year in FE-UII the students involved were coming from year 1997 about 6 students, year 1998 about 15 students, year 1999 about 26 students, and year 2000 about 33 students. After researcher analyzed the respondent's answers, the number of students accepted as respondents were 60 students and the other 20 students were rejected. The reasons behind the rejection were:

- The respondent did not fulfill the criterion or The respondent did not fill in the data should be submitted for background (the criterion data).
- The respondent did not answer several questions in main questionnaires.

- The respondent's answers could not be read or analyzed, for example because of wet and double answers with no assurance which one that was chosen.

Most of the 60 students accepted as respondent in this research were coming from students of year 2000, which about 25 students, followed by students of year 1999 about 22 students, year 1998 about 10 students, and 3 students from year 1997. The rejected students were consist of 8 students of year 2000, 4 students of year 1999, 5 students of 1998, and 3 students of 1997, as shown in the table 3.1.

Table 3.1
Accounting Students Respondents

No	Year Entry	Number of students Respondents		
		Accepted	Not Accepted	Total
1	1997	3 students	3 students	6 students
2	1998	10 students	5 students	15 students
3	1999	22 students	4 students	26 students
4	2000	25 students	8 students	33 students
	Total	60 Students	20 students	80 students

3.4.4.2. Practitioners

The practitioners that involved in this research were:

Table 3.2
Business Practitioner Respondents

No	Company or Institution's Name	Position	Industry
1	Bank Mandiri Cab UGM	Staff of Finance Dept	Banking
2	Bank Mandiri Cab UGM	Customer Service	Banking
3	Bank International Indonesia (BII)	Cash Authorization	Banking
4	Satelindo, Kotabaru	Manager	Telecomunication
5	Satelindo, Kotabaru	Staff of Dealer Affair	Telecomunication
6	Bank Bukopin, Kalimantang	Customer Service	Banking
7	Bank Bukopin, Kalimantang	Teller	Banking
8	Informa Consult, Bulaksumur	Secretary Manager	Consultant
9	Informa Consult, Bulaksumur	Consultant Member	Consultant
10	KAP Sri Suharni, Kotabaru	Secretary	Public Accountant

11	KAP Sri Suharni, Kotabaru	Staff	Public Accountant
12	Permata Bank	H R D	Banking

Fifty percent (50 %) of the practitioners came from banking industries with variety status degree. While the others 50 % were from consultant firm, accountant public firm, and telecommunication. Based on the gender, the practitioners' respondents consist of 7 male and 5 female. The length of working experiences of each practitioner was range about 1.5 years to 9 years.

3. 5 Research Variables

According to Brown in *Kazmier, and Pohl* (1998 : 10) the independent variable was the factor manipulated by the researcher to determine the changes or the effect on the dependent variables. The dependent variable was the perception of students and business practitioners toward the relevance of the classification of courses to the business needs.

The independent variable was the classification of courses in new curriculum in FE-UII, the variable were:

X1 that were new courses offered in the new curriculum, consist of:

- X1.1 Islamic teaching II
- X1.2 Civic Education
- X1.3 Shari'ah Accounting
- X1.4 Data Base Management
- X1.5 Strategic Management
- X1.6 Communication Management
- X1.7 Decision Support System (elective)
- X1.8 Capital Market Theory (elective)
- X1.9 Budgeting (elective)
- X1.10 Consumer behavior (elective)
- X1.11 Accounting Programming (elective)

X2 that were courses experiencing cramming SCS.

Consist of Islamic Economic I and Islamic economic II, which becoming only Islamic Economic. In the old curriculum, Islamic Economic I and Islamic economic II were presented separately and placed in array semester.

X3 that were courses that experiencing the shift of category courses.

There were two category courses in Dept Accounting FE UII which were compulsory subject and elective subject. The direction of the changing category of courses was from compulsory subject to elective, and the contrary. Those courses were:

X3.1 Mathematics for Business (before : compulsory, now: elective)

X3.2 Operational Management (before :compulsory, now: elective)

X3.3 Public Sector Accounting (before: elective, now: compulsory)

X4 consist of courses that experiencing the change in academic load SCS. The courses experiencing this classification were:

X4.1 Introduction to Accounting I (Before : 2 SCS, Now: 3 SCS)

X4.2 Introduction to Accounting II (Before: 2 SCS, Now: 3 SCS)

X4.3 Accounting Information System I (Before: 2 SCS, Now: 3 SCS)

X4.4 Accounting Information System II (Before: 2 SCS, Now: 3 SCS)

X4.5 Amount of SCS load of elective subject (Before: 6 SCS, Now: 12 SCS)

X4.6 Thesis (Before: 6 SCS, Now: 4 SCS)

X5 Consist of courses that eliminated in new accounting curriculum of FE UII, which were as follow:

X5.1 Indonesian

X5.2 Sociology and Politics

X5.3 Principle of culture

X5.4 Principle of Natural Science

X5.7 Intro. To Development Economics

X5.8 Intermediate Microeconomics

X5.9 Intermediate Macroeconomics

X5.10 Accounting Seminar

X5.5	Cooperative Economics	X5.11	Electronic Data Processing
X5.6	Introduction to Management	X5.12	Internal Audit

3. 6 Research Procedures

In order to find the answer of the problem, the steps that researcher taken in this research procedures were:

1. Researcher constructed questionnaires that will be spread to the respondents. After the questionnaires had been ready, researcher spread 20 questionnaires for students as beginning respondents, and analyzes the result .
2. After that, the researcher performed the validity and the reliability testing of answers. The next step was spreading all of the remaining questionnaires to students (60 questionnaires) and practitioners (20 questionnaires).
3. The result of questionnaires was collected in variety range of time. For most of the students, the collection time range about one (1) to three (3) days. The time collection for practitioners was about three (3) days to ten (10) days.
4. After all questionnaires were gathered, the researcher then selected and analyzed the questionnaires to exclude the un-appropriate questionnaires so that it would not include to be tested. For example: exclude the student's questionnaires that not fulfill at least one of the criterions, ed further.
5. The selected questionnaires data then tabulated by conversed the answers into numbers based on Likert's scale. For example: (SA) equal to number of 5, etc.
6. After data was tabulated, then the researcher found the mean of each respondent for each classification, and then conducting the statistical test.
7. Conducted the statistical test to answer the question in problem formulation.

This step was done using the SPSS program: compare means analyzes of two-independent-sample test, based on the tabulated mean and data from Excel

8. Analyzing and interpreting the statistical test result.

9. Generate conclusions and state the findings

3. 7 Technique of Data Analysis

In this research, the researcher used T test and F test, to investigate the difference between the perceptions of accounting students and business practitioners.

3.7.1 Analysis Model For Mean

The model analysis about the relevance of the variables investigated, researcher used model proposed by Djarwanto Ps (2001: 55):

$$i = \frac{Xn - Xi}{K}$$

Where: i = Interval of the range R = Range

Xn = The highest range Xi = The lowest range

So that, in this research the analysis were arranged based on formula of :

$$i = \frac{5 - 1}{5} = 0.8$$

So the bases of analysis toward the relevance of the variables were:

1.000 - 1.800 Equal to Very Irrelevant

1.801 - 2.600 Equal to Irrelevant

2.601 - 3.400 Equal to Moderate

3.401 - 4.200 Equal to Relevant

4.201 - 5.000 Equal to Very Relevant

And the bases for the analyses of contribution were:

1.000 - 1.800 Equal to Not Contributed at all

1.801 - 2.600 Equal to Low

2.601	-	3.400	Equal to Moderate
3.401	-	4.200	Equal to High
4.201	-	5.000	Equal to Very High

3.7.2 Analysis Model For T-test

The analysis steps in this research covering three steps. The first step was calculating the mean of the two groups sample.

The second steps used the analysis of Lavene's Test (F-Test) to find out whether the hypothesis (Ho) was accepted or rejected by using formula below: (Aczel : 1999 : 335)

$$F = F(k_1 \text{ and } k_2) \quad \frac{\frac{V_1^2}{K_1}}{\frac{V_2^2}{K_2}} = \frac{K_2 V_1^2}{K_1 V_2^2}$$

Where:

X_1, X_2 = mean

K_1, K_2 = Degree of Freedom (n - 1)

If F-test showed that the probability lower than 0.05, means that Ho was rejected, then further test will using T-test of equal variance not assumed to find out whether the Ho was accepted or rejected. (Aczel : 1999 : 336) The formula were :

$$t = \frac{(\overline{X}_1 - \overline{X}_2) - (\mu_1 - \mu_2)}{\sqrt{\frac{S_1^2}{n_1} + \frac{S_2^2}{n_2}}}$$

Where:

X = Mean N = Sample

Sp^2 = Deviation Standard $\mu_1 - \mu_2$ = Gap between means

If the Ho accepted or the variant was the same, so researcher uses t-test with equal variance assumed by the formula of : (Aczel : 1999 : 343).

$$t = \frac{(\bar{X}_1 - \bar{X}_2) - (\mu_1 - \mu_2)}{\sqrt{S_p^2\left(\frac{1}{n_1} + \frac{1}{n_2}\right)}}$$

Where :

X = Mean N = Sample

Sp^2 = Deviation Standard $\mu_1 - \mu_2$ = Gap between means

3.7.3 Hypothesis Testing

The procedure analysis used to accept or reject the hypothesis were:

3.7.3.1 Hypothesis Formulation

Ho = There is no significant difference perceptions between accounting students and business practitioners toward the relevance of courses classification in new curriculum of accounting in FE UII.

Ha = There is significant difference perception between accounting students and business practitioners toward the relevance of courses classification in new curriculum of accounting in FE UII.

3.7.3.2. Measurement Technique

The measurement technique is using Likert Scale. Likert Scale is one of the most frequent used scales in determining the scores. Since there were, two related questions investigated in the research, so the base of the scores for were as follow:

Questionnaires Model I (question a)

Questionnaires Model I was about the degree of the students and practitioner toward the statement given to identify the circumstances of each courses.

Strongly Agree	(SA)	will be given score of	5
Agree	(A)	will be given score of	4
Neutral	(N)	will be given score of	3
Disagree	(D)	will be given score of	2
Strongly Disagree	(SDA)	will be given score of	1

Questionnaires Model II

Questionnaires model II was to know about the contribution of each course under the given circumstances toward the development of Knowledge, Character, and Student's skill. The measurement for each contribution was presented follow:

Score of	5	Presenting	Very high contribution
Score of	4	Presenting	High contribution
Score of	3	Presenting	Moderate contribution
Score of	2	Presenting	Low contribution
Score of	1	Presenting	No contribution

The questionnaires in this research were organized into 5 (five) questions and sub-question/s that serve two purposes:

- For question number 1 to 4 (one to four), consist of question (a) and (b). The purpose of questions (a) was to find out the perception of both respondents to the related courses classification. The purpose of questions (b) is to find out the degree of contribution of each courses classification to increase knowledge, build Character, and improve the Skills of accounting students.
- The question number 5 (five) consist of one questions (a) that had the same purpose like previous number.

CHAPTER IV

RESEARCH ANALYSIS

4.1. THE DECREE OF THE MINISTER OF NATIONAL EDUCATION.

4.1.1. THE DECREE NO. 232/U/2000

The decree of National Education Minister no 232/U/2000 is regulating about the Guidance of Compilation of Higher Education Curriculum and Assessment of Student's Learning Result. This decree consists of seven (7) chapters that are chapter I to chapter VII and nineteenth (19) articles. Chapter I is containing the general regulation, consist of one article. Chapter II mention about the objectives and the direction of education, consist of four articles. Chapter III mention about the SCS and length of study consists of two articles. Chapter IV mentions about the core curriculum and institutional curriculum, consist of five articles. Chapter V mentions about the evaluation of student's learning result, consist of five articles. Chapter VI mentions about the transfer act, consist of one article. And the last chapters, Chapter VII mentions about the closing regulation, consist of two articles.

In relation with this research, we would take a look closer to Chapter III in the decree that mention about the SCS and the length of study. In article one, it is mentioning that;

> "The SCS for bachelor program at least 144 (hundreds and forty four) SCS and at most of 160 (Hundreds and sixty) SCS that is scheduled for 8 (eight) semesters and can be passed in the period less than and 8 (eight) semesters and maximum time of 14 (fourteen) semesters after the high school education. "

This article is the base of this research. By the issue of this decree, then the national curriculum that put into action nowadays must follow this decree. The

allowance of old curriculum (namely 94 curriculum) was only permitted maximum two years after the issue of this decree. As well as by the issue of the decree of 232/U/2000 then the Decree of the Minister of Education and Cultures no 056/U/1994 are not used into action anymore. This is in accordance with the closing article in chapter VII dated December 20, 2000.

4.1.2. THE DECREE NO. 045/U/2002.

To follow up the Decree no 232/U/2000, the Minister of National Education issued the decree no 045/U/2002 dated April 2, 2002 about the core curriculum of higher education. This decree stating about what we called nowadays as competence based curriculum. This decree consists of seven articles. Article 1 mentioning about the definition of competence. Article 2 mentions about educated result competence of a study program and the elements of competence. Article 3 mentions about core curriculum and supporting curriculum. Article 4 mentions about the contents of core curriculum and the specialized characteristic of a study program from other programs. Article 5 contains the comparative equivalent of SCS between core competencies and support competencies. Article 6 contains the guidance for the arrangement. Article 7 stated that since the issue of this decree, the previous curriculum is still be put into action until the core curriculum is being set by the academies together with profession society and the user of the graduates students.

4.2. ACCOUNTING EDUCATION IN INDONESIA

4.2.1 History of Accounting Education in Indonesia

During the colonial period, from the end of the 16th century till March 8, 1942 when the Netherlands Indies Government surrendered to the Japanese army, an

Indonesian Accounting profession did not exist. Since there were only 5 Indonesian Accounting, who all were members of the Dutch professionals organization. The monopolistic positions of the Dutch enterprises in Indonesia, together with the exclusion of Indonesian from business activities, were the reasons why during the colonial period all accountants were Dutch, except for those 5 Indonesian mentioned earlier.

Accounting education were limited to bookkeeping courses, while to acquire an accountants degree, one should study in the Netherlands. Therefore, the need for an accounting curriculum development did not exist in those days.

After the recognition of the political independence of Indonesia republic, the study of accounting was introduced after the promulgation of the so-called "Accountants Act" (Act number 34 of the year 1954). The first accountant graduated in 1957 at the University of Indonesia, which started an accounting study in 1955 under guidance of Dutch professor. The first student who enrolled in the Accounting department of the University of Indonesia, were actually graduates from the Economics department, who had to do two years additional course work in the required Accounting courses for the accountants degree.

The curriculum, which was applied, of course, similar to the curriculum at the Dutch University. In 1958, due to political reason, the Dutch professors left the country and were replaced by American professors. Since then, the curriculum switched gradually to the American system, with some differences, like the tax. This is so because the Indonesian accountants should apply the Indonesian tax laws. At the University of Indonesia, finally, since 1960, almost all of the Accounting curriculum was based on the American system. In the mean time, during the 1960's, other universities also established an Accounting department, such as in the University of

Pajajaran in Bandung, the University of North Sumatera in Medan, and the University of Airlangga in Surabaya. Till 1979, the curricula of the various universities were not uniform. The University of Indonesia and University of North Sumatera applied curriculum, which was similar to the American profession, while the University of Pajajaran and University of Airlangga followed the Dutch.

To understand more about the historical development of Indonesian Accounting education, the following information should be added. The "Accountants Act" required the study for achieving an accountant's degree to be at state Universities, especially at the economic faculty. According to the same Act, a so called "committee of experts" should be established, which has the duty to authorize the eligibility of an Accounting Department.

To produce accountants who meet the requirements of the Act, the curriculum of such an Accounting department had to be the responsibility of the Director of General of Higher education and approved by the Committee of Experts. A so called Consortium of Economics Science (CES) assisted the Director General in drafting the curriculum. In 1979, the CES proposed a uniform Accounting curriculum, which has approved by the Director General of Higher Education. This uniform curriculum was based on the American system with some minor differences to agree with the condition in Indonesian.

At this point, it is worth worthy to mention that the Indonesian Accounting Association was not involved in the educational system for accounting. Historically, this was understandable since the "Accountant Act" has been promulgated in 1954, while Indonesian Institute of Accountants was established not earlier than 1957.

4.2.2 Factors Influence Accounting Curricula in Indonesia

According to Hadibroto (1991: 75) there are factors which influence the accounting curricula development in Indonesia, which are: Historical, Political and Ideological, Socio-economical and cultural , and other factors.

a. Historical factors

Indonesia influenced by two major systems: Dutch and American system. According to Hadibroto (1991: 75) it could be concluded from the fat that although the Indonesian Institute of Accountant officially has published n official guideline in 1973, which was entirely copied from the American Auditing Guidelines, many public Accountant who graduated before 1973 still practice the Dutch Auditing approach.

b. Political and Ideological Factors

According to Indonesian institution, Indonesia adopts a mixed economic system, which includes three main sectors: The public sectors, private sectors, and the corporative sectors.

c. Socio-Economical and cultural Factors, and

People of Indonesia used to following the concept of mutual help (gotong royong) such as; the strong sense of belonging to the group, especially to their respective clans, the respect to parents in each individual attitude, sense of belonging to religion, pattern of patriarchal culture etc.

d. Other Factors.

Other factors come from the increasing numbers of education organization in accounting especially for higher Accounting education.

4.3. BRIEF HISTORY OF FE – UII

The Economic Faculty of UII was established by Wakaf Bodies of UII on March 10, 1948. And then become strengthen with notary's document no.9 by R.M Wiranto, dated December 21, 1951. At the beginning of its establishment FE UII had three department which were : (1) General Department, (2) Government management Department, and (3) Business Department.

As the effect of unfavorable development of Government management Department and General department, at 1964, those departments were closed. So that, since year of 1964 until 1980, FE-UII merely had one department that is Business Department.

In accordance with the growth of Indonesian's development and the development of knowledge and science, in the academic year of 1980/1981, FE-UII opened department of Accounting. After that in the academic year of 1990/1991, FE-UII opened the Economics Department. Along with that, in accordance with The Decree of The Minister of National Education Republic of Indonesia no 0313/V/1994 about national curriculum, the name of Economics department before that is IESP were changed into EP. Until this time FE-UII has three departments which are Management Department, Accounting Department, and Economics Department.

The FE-UII applies a Semester Credit System (SCS). SCS system was applied in FE-UII since academic year of 1980/1981 for the Bachelor degree in Department of Accounting and Management. The Economics department that was established in the academic year of 1990/1991 directly applied the SCS system. So that, in this academic year all of department in FE-UII had applied the SCS system.

Before The Decree of the Minister of National Education no 232/U/2000 in article 5, the SCS of each department are 152 SCS. But since the academic year of

2000 in accordance with the decree, now the SCS of every department are 144 SCS consist of:

Course Category	Accounting	Management	Economics
CDCs	12	11	24
PECs	12	15	21
KSDCs	46	50	52
PCs	55	61	36
SDCs	15	3	7
FINAL PROJECT	4	4	4
TOTAL	144	144	144

Below were the explanations of each category and the courses included in the category, however, for the simplicity, researcher only mentioned the courses that involved in the research as the example. The complete courses will be presented in appendices as follow:

a. CDC (Character Development Courses)

CDC consist of courses derived from National curriculum that aim at equipping students with sound personalities, attitudes, and behavior, so that they are well prepared for real social life. For instant: Islamic Teaching II, Civic Education, etc.

b. PEC (Professional Ethics Courses)

PEC refers to a group of courses derived from the curriculum of the Islamic University of Indonesia, whose main objective is to build intellectual and moral integrity among students. For example; strategic management, Shariah Accounting, etc.

c. KSDC (Knowledge and Skill Development Courses)

KSDC embrace courses, whose main objective is to lay foundation for developing skills essentially required for professional or further academic purposes. For instant; Introduction to Accounting I & II, mathematics for business, Decision

Support system, Capital Market Theory, Operational Management, Budgeting, Consumer Behavior, etc.

d. PC (Professional Courses)

PC consists of course mainly intended to equip students with a thorough understanding of analytical tools in a specific area of study. For example; Accounting Information system I & II, database management, Public Sector Accounting, etc.

e. SDC (Society Development Courses)

SDC are courses among which students will choose as their area of specialty. For example; Communication management, Islamic Economics, etc.

The SCS system serves as a reward measure for one semester-studying experience, conducted through weekly scheduled activities equivalent to either one-hour lecture, two-our practice, or four-hour fieldwork. Each period is followed by a one-to-two-hour structured activity and a one-to-two-hour independent activity. Normally, each semester consists of 12 – 16 lecturing weeks, and 3-4 exam and grading weeks.

In addition, tin order to succeed the era of globalization, FE-UII established the "International Program (IP)" in 1996. The International Programs (IP) offers three different programs of study, namely Accounting, Economics and Management. The status accreditation of each department is the same with the status of accreditation of regular programs.

The IP program differs significant with the regular program in some respects. First, the English language is the only language for communication among students, administrative staffs and lecturers. Secondly, the teaching-learning process and quality standard are maintained according to international and excellent practices.

Thirdly, the program maintains an international environment. This is achieved by inviting world-class academics and/or practitioners in the related subject fields. Needless to say, that the sufficient facilities to support this unique teaching process are also provided, for example a comprehensive library and computer network.

4.4. RESEARCH ANALYSES

The analysis of this research started with compared the means of the group statistics data to saw the statistical summary of two samples for each classification in the new curriculum. After that, we continued to analyze the data using the result of the F – Test and the probabilities related, to found out whether the hypothesis was accepted or rejected. The decision basis to accept or to reject was :

- If the probability > 0.05 means that Ho was accepted or hypothesis was rejected
- If the probability < 0.05 means that Ho was rejected or hypothesis is accepted

Further, if the hypothesis is accepted, we used the Equal Variances assumed as the basis to analyze. However, if the hypothesis was rejected then we use Equal Variances Not Assumed. The systematic of the analyses were arranged from the general to the detail analyses. At the end of all analyses, the researcher gave the summaries of the findings result of the research.

4.4.1 ANALYSES OF THE COURSES CLASSIFICATION

There were five different courses-classifications investigated in this research where each classification, consist of several courses. The analyses those classification were:

X.1. **The new courses offered in the new curriculum.** Consist of eleven courses.

Table 4.1

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X1	student	60	4.0875	.4307	5.560E-02
	Practitioner	12	4.2875	.5286	.1526
X1.K	student	60	3.9350	.4434	5.724E-02
	Practitioner	12	3.9558	.6454	.1863
X1.C	student	60	3.5347	.6544	8.448E-02
	Practitioner	12	3.0817	1.0528	.3039
X1.S	student	60	3.4062	.5344	6.899E-02
	Practitioner	12	3.2775	.5812	.1678

Table 4.2

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
X1	Equal variances assumed	.097	.756	-1.413	70	.162	-.2000	.1415	.4822	8.222E-02
	Equal variances not assumed			-1.232	14.069	.238	-.2000	.1624	.5481	.1481
X1.K	Equal variances assumed	5.744	.104	-.137	70	.891	-2.083E-02	.1520	-.3241	.2824
	Equal variances not assumed			-.107	13.153	.916	-2.083E-02	.1940	-.4414	.3997
X1.C	Equal variances assumed	6.975	.010	1.356	70	.054	.4530	.3343	-.2136	.9196
	Equal variances not assumed			1.436	12.751	.176	.4530	.3154	-.2298	1.1358
X1.S	Equal variances assumed	.190	.715	.751	70	.455	.1287	.1714	.2102	.4706
	Equal variances not assumed			.709	14.954	.489	.1287	.1814	-.2581	.5154

From the table above, the data showed that students perceive the appearance of new courses offered in new curriculum were **relevant** to equip the students in fulfill business needs, while practitioners perceive it as **Very Relevant.** The mean value of students and practitioner was 4.0875 and 4.2875 respectively. Since the mean value of practitioner was higher than the mean value of student, it was indicated that, the practitioners had higher degree of perception toward the appearance of new courses in new curriculum to the business needs, compared to students. The mean value different was -0.2000.

The F-test showed value of 0.097 with probability of 0.756. Since the probability was higher than 0.05, means that the **Ho was accepted,** in other words, there was **no significant difference** between the perceptions of the two groups toward the relevance of new courses offered in new curriculum.

Using Equal Variances Assumed, the t-test showed value of -1.413, with the probability of 0.162. Probability value that was higher than 0.05 indicating that the **Ho was accepted** or in other words, there was **no significant difference** between the perceptions of students and practitioners toward the relevance of *new courses offered.* The interval of the mean difference was lower for -0.4822 and upper for 8.222E-02.

From to the table, *the new-courses-offered* contribution was **High** (to increase knowledge, character and skill) according to students. According to practitioners was **High** (for knowledge) and **Moderate** (for character and skill). Deeper analyses showed that, except for knowledge, the overall mean values of student toward the contribution of *new courses*, were higher than mean values of practitioner. Those values indicated that the students perceived *new-courses-offered* had more contribution to improve character and skill, and lower degree to improve knowledge compared to practitioners.

The mean values of the student were 3.9350 for knowledge, 3.5347 for character and 3.4062 for skill. The practitioner mean values were 3.9558 for knowledge, 3.0817 for character and 3.2775 for skill. The difference of the mean values were -2.083E-02 for knowledge, 0.4530 for character, and 0.1287 for skill.

The F-test showed value of 2.714 for knowledge, 8.978 for character, and 0.136 for skill. The respective probabilities for knowledge, character and skill were of 0.104, 0.004 and 0.713. Since the probability of knowledge and skill were higher than 0.05, means that the **Ho were accepted,** or there were **no significant difference**

between the perceptions of students and practitioners toward the contribution of new courses offered to knowledge and skill. Further T-test analyses will use the **Equal Variances Assumed**.

However, because the probability of contribution to character was lower than 0.05, it was indicating that **Ho was rejected.** In other words, there was **significant difference** perception between students and practitioners toward contribution of new courses offered to improve character. Further T-test analyses will use the **Equal Variances not Assumed**.

Using the **Equal variances assumed**, the t-test showed value of -0.137 for knowledge, and 0.751 for skill. The respective probabilities for knowledge and skill were of 0.891 and 0.455. Because the overall probabilities were higher than 0.05, those values indicating that **Ho were accepted** or there was **no significant difference** perception between student and practitioner toward the contribution of new courses offered to knowledge and skill.

Using the **Equal variances not assumed**, the t-test showed value of 1.958 for character, with probability 0.054. Because the probability was higher than 0.05, indicate that **Ho was accepted** or there was **no significant difference** perception between student and practitioner toward the contribution of new courses offered to character.

The intervals of the mean difference were lower about -0.3241 for knowledge, -0.2298 for character, and -0.2132 for skill. And upper intervals were about 0.2824 for knowledge, 1.1358 for character, and 0.4705 for skill.

X.2. **The courses that experiencing crammed of SCS academic load.** Consist of Islamic Economic I and Islamic economic II becoming only Islamic Economic

Table 4.3

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X2	student	60	3.6500	1.0865	.1403
	Practitioner	12	4.0000	.7385	.2132
X2.K	student	60	3.9167	.0456	.1097
	Practitioner	12	4.3333	.7785	.2247
X2.O	student	60	3.8167	.9037	.1167
	Practitioner	12	3.0000	1.0871	.3138
X2.S	student	60	3.7833	1.0312	.1331
	Practitioner	12	3.7500	.7056	.2170

Table 4.4

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means					
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference
X2	Equal variances assumed	1.267	.265	-1.127	70	.264	-.3500	.3107	-.9692
	Equal variances not assumed			-1.371	31.521	.180	-.3500	.2553	-.8706
X2.K	Equal variances assumed	1.110	.296	-1.177	70	.243	-.4167	.3540	-1.1220
	Equal variances not assumed			-1.085	16.667	.294	-.4167	.3841	-1.2293
X2.O	Equal variances assumed	.000	.991	.909	70	.366	.8167	.8986	-.9763
	Equal variances not assumed			.946	14.200	.359	.8167	.8636	-1.0335
X2.S	Equal variances assumed	.134	.682	.110	70	.913	.0333	.3035	-.5719
	Equal variances not assumed			.139	20.048	.891	.0333	.2391	-.4654

From the table above, the data showed that students perceived cramming of Islamic Economics I & II was **moderate** to equip the students in fulfill business needs, while the practitioners perceived it as **relevant.** The mean value of practitioners that was higher than mean value of students indicated that practitioners had higher degree of perception toward the relevance of the classification. It implied that according to practitioners, the Islamic Economic was not really important to equipped the students. This could be happened because a various background of practitioners where none of them were Islamic business institution. The mean value of the students and practitioner was 3.6500 and 4.0000 respectively. The different of the mean value was for -0.3500.

The F-test showed value of 5.647 with probability of 0.020. Since the probability was lower than 0.05, indicated the **Ho was rejected**, or there was **significant difference** between the perceptions of students and practitioners toward the relevance of the cramming of Islamic Economics I & II.

Using **Equal Variances not Assumed**, the t-test showed value of -1.371, with the probability of 0.184. Probability value that was higher than 0.05 indicated that the **Ho was accepted** or in other words, there was **no significant difference** between the perceptions of students and practitioners toward the cramming of Islamic Economics I&II. The interval of the difference was lower for –0.8795 and upper for 0.1795.

From to the table, according to students, the contribution Islamic Economics I & II was **High** (to increase knowledge and character) and **moderate** (for skill). According to practitioners was **High** (for knowledge, character, and skill). Deeper analyses showed that, the mean values of practitioners toward contribution to knowledge and skill that were higher than mean value of students indicated that practitioners had higher degree of perception toward contribution to knowledge and skill, and lower degree toward contribution to character.

The mean values of the student were 3.9167 for knowledge, 3.6467 for character and 3.2333 for skill. The practitioner mean values were 4.3333 for knowledge, 3.5000 for character and 3.7500 for skill. The differences of the mean values were -0.4167 for knowledge, 0.1167 for character, and 0.5167 for skill.

The F-test showed value of 0.010 for knowledge, 0.929 for character, and 3.162 for skill. The respective probabilities for knowledge, character and skill were of 0.919, 0.339 and 0.080. Since the overall contribution probability were higher than 0.05, mean that the **Ho were accepted**, or **no significant difference** between the perceptions of students and practitioners.

Using the **Equal variances assumed**, the t-test showed value of -1.571 for knowledge, 0.395 for character, and -1.646 for skill. The respective probabilities for knowledge, character and skill were of 0.121, 0.694 and 0.104. Because the overall probabilities were higher than 0.05, those values indicated that **Ho were accepted** or **no significant difference** perception between student and practitioner toward the contribution of Islamic Economics to improve knowledge, character, and skill.

The intervals of the mean difference were lower about –0.9457 for knowledge, -0.4730 for character, and -1.1428 for skill. And upper intervals were about 0.1124 for knowledge, 0.7063 for character, and 0.1094 for skill.

X.3. **The courses that experiencing the shift of category.** Consist of (3) courses

Table 4.5

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X3	student	60	3.6828	.6905	8.915E-02
	Practitioner	12	3.7775	.5384	.1554
X3 K	student	60	3.7502	.6280	8.107E-02
	Practitioner	12	4.0008	.7653	.2209
X3 C	student	60	3.2833	.8610	.1112
	Practitioner	12	2.7775	1.2421	.3586
X3 S	student	60	3.5942	.7292	9.414E-02
	Practitioner	12	3.6100	.7076	.2043

Table 4.6

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
X3	Equal variances assumed	.551	.459	.449	70	.655	9.467E-02	.2115	-.3268	.5162
	Equal variances not assumed			.528	19.045	.603	9.467E-02	.1792	-.4806	.6699
X3 K	Equal variances assumed	.990	.323	1.217	70	.228	.2507	.2060	-.1601	.6615
	Equal variances not assumed			-1.065	14.115	.305	-.2507	.2353	-.7550	.2537
X3 C	Equal variances assumed	6.648	.013	1.718	70	.090	.5058	.2944	-.0810	1.0926
	Equal variances not assumed			1.347	13.193	.201	.5058	.3754	-.3039	1.3156
X3 S	Equal variances assumed	.033	.857	.069	70	.945	1.583E-02	.2295	-.4536	.4819
	Equal variances not assumed			.070	18.033	.945	1.583E-02	.2249	-.4568	.4839

From the table above, the data showed that both students and practitioners perceived the relevance of the shift of courses category as **relevant** to equip the students in fulfill business needs. A deeper analysis showed that the mean value of practitioner was higher than mean value of student. It indicated that the practitioners had higher degree of perception toward the relevance of the courses category shifting compared to students mean value. The mean value of students and practitioner was 3.6828 and 3.7775 respectively. The different of the mean value was for -9.467E-02.

The F-test showed value of 0.561 with probability of 0.456. Since the probability was higher than 0.05, means that the **Ho was accepted,** or there was **no significant difference** between the perceptions of students and practitioner toward the relevance of the shift of courses category.

Using **equal variances assumed,** the t-test showed value of -0.448, with the probability of 0.656. Probability value that was higher than 0.05 indicate that the **Ho was accepted** or there was **no significant difference** between the perceptions of students and practitioner toward the relevance of the shift of courses category. The interval of the mean difference was lower for -0.5166 and upper for 0.3272.

From to the table, according to both students and practitioners, the contribution of courses experienced shifting category was **High, Moderate** and **high**, respectively to increase knowledge, character and skill. Deeper analyses showed that, except for character, the overall mean values of practitioner were higher from mean values of students. They indicated that practitioners had higher degree of perception toward the contribution than the student's was.

The mean values of the student were 3.7502 for knowledge, 3.2833 for character and 3.5942 for skill. The practitioner mean values were 4.0008 for

knowledge, 2.7775 for character and 3.6100 for skill. The differences of the mean values were -0.2507 for knowledge, 0.5058 for character, and -1.583E-02 for skill.

The F-test showed value of 0.990 for knowledge, 6.548 for character, and 0.033 for skill. The respective probabilities for knowledge, character and skill were of 0.323, 0.013 and 0.857. Since the probability of knowledge and skill were higher than 0.05, mean that the **Ho were accepted**, or in other words, there were **no significant difference** between the perceptions of students and practitioners toward the contribution of courses experiencing category shifting to knowledge and skill. Further T-test analyses will use the **Equal Variances Assumed.**

However, because the probability of contribution to character was lower than 0.05, it was indicating that **Ho was rejected**. In other words, there was significant difference perception between students and practitioners toward contribution of new courses offered to improve character. Further T-test analyses will use the **Equal Variances not Assumed**.

Using the **Equal variances assumed**, the t-test showed value of -1.217 for knowledge and -0.069 for skill. The respective probabilities for knowledge and skill were of 0.228 and 0.945. Because the probabilities were higher than 0.05, those values indicating that **Ho were accepted** or there were **no significant difference** perception between student and practitioner toward the contribution of the shift of courses category to knowledge and skill.

Using the Equal variances not Assumed, the t-test for contribution to character showed value of 1.347 with probability of 0.20. Since the probability was higher than 0.05 it indicated that **Ho was accepted.** In other words, there was **no significant difference** perception between students and practitioners toward contribution of the shift of courses category to improve character.

The intervals of the mean difference were lower about –0.6616 for knowledge, -8.15E-02 for character, and -0.4736 for skill, and upper intervals were about 0.1602 for knowledge, 1.0932 for character, and 0.4419 for skill.

X.4. **The courses experiencing change in academic SCS.** Consist of 6 courses

Table 4.7

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X4	student	60	4.1168	.6763	8.731E-02
	Practitioner	12	3.9167	.4054	.1170
X4.K	student	60	4.3782	.4789	6.182E-02
	Practitioner	12	4.0700	.4836	.1396
X4.C	student	60	3.6555	.8637	.1115
	Practitioner	12	3.1117	1.2040	.3476
X4.S	student	60	4.0973	.5990	7.733E-02
	Practitioner	12	3.9300	.5971	.1724

Table 4.8

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
X4	Equal variances assumed	2.918	.110	.887	70	.378	.2002	.2258	-.2504	.6507
	Equal variances not assumed			1.371	25.197	.183	.2002	.1460	-.1004	.5008
X4.K	Equal variances assumed	.475	.493	2.002	70	.049	.3082	.1517	5.985E-03	.6105
	Equal variances not assumed			2.011	19.928	.058	.3082	.1527	-1.61E-02	.6326
X4.C	Equal variances assumed	9.104	.027	1.868	70	.067	.5438	.2927	-3.99E-02	1.1275
	Equal variances not assumed			1.490	13.954	.158	.5438	.3650	.2426	1.3303
X4.S	Equal variances assumed	.670	.453	.484	70	.630	.1673	.3460	-.5219	.8564
	Equal variances not assumed			.488	18.764	.630	.1673	.3430	-.5237	.8584

From the table above the data showed that, according to both students and practitioners, the contribution of *the changing SCS in six courses* or the fourth classification was **relevant** to equip the students in fulfill business needs. Deeper analyzes showed that the mean value of student was higher than mean value of practitioner. It was indicate that the students had higher degree of perception toward the relevance of *the changing SCS in 6 courses in new curriculum*, compared to

practitioners. The mean value of the students and practitioner was 4.1168 and 3.9167 respectively. The different of the mean value was for 0.2002.

The F-test showed value of 2.615 with probability of 0.110. Since the probability was higher than 0.05, indicated that the **Ho was accepted**, in other words, there was **no significant difference** between the perceptions of students and practitioners toward *the relevance of the changing SCS in six (6) courses*.

Using Equal Variances Assumed, the t-test showed value of 0.987, with the probability of 0.327. Probability value that was higher than 0.05 indicated that **Ho was accepted,** or in other words, there was **no significant difference** between the perceptions of students and practitioners toward the relevance of *the changing SCS in (six) 6 courses*. The interval of the mean difference was lower for –0.2043 and upper for 0.6047.

From to the table the contribution of courses that *experiencing changing SCS*, according to students, was **Very High** (to increase knowledge) and **High** (for character and skill). While according to practitioners, the contribution was **High** (for knowledge and Skill) and **moderate** (for character). Deeper analyses showed that overall mean values of student were higher than mean values of practitioners. They indicated that students had higher perception degree toward contribution of *courses that experiencing change in academic SCS* to knowledge, character and skill.

The mean values of the student were 4.3782 for knowledge, 3.6555 for character and 4.0973 for skill. The practitioner mean values were 4.0700 for knowledge, 3.1117 for character and 3.9300 for skill. The differences of the mean values were 0.3082 for knowledge, 0.5438 for character, and 0.1673 for skill.

The F-test showed value of 0.475 for knowledge, 5.124 for character, and 0.570 for skill. The respective probabilities for knowledge, character and skill were of

0.493, 0.027 and 0.453. Since the probability of knowledge and skill were higher than 0.05, mean that the **Ho were accepted**, or in other words, there were **no significant difference** between the perceptions of the two groups toward the contribution of the six (6) courses . Further T-test analyses will use the Equal Variances Assumed

However, because the probability of contribution to character was lower than 0.05 it indicated that **Ho was rejected**. In other words, there was **significant difference** perception between students and practitioners toward contribution of the six (6) courses to improve character. Further T-test analyses will use the Equal Variances not Assumed.

Using the **Equal variances assumed,** the t-test showed value of 2.032 for knowledge and 0.884 for skill. The respective probabilities for knowledge and skill were of 0.046 and 0.380. Because the probability of knowledge was lower than 0.05, it indicated that **Ho was rejected**, or there was **significant difference** perception between student and practitioner toward the contribution *of the changing SCS in 6 courses* to knowledge. However, since the probability of skill was higher than 0.05, it indicated that **Ho were accepted** or there was **no significant difference** perception between student and practitioner toward the contribution of those courses to skill.

Using Equal Variances not Assumed, the t-test for character showed value of 1.490, with the probability of 0.159. The probability that was higher than 0.05 indicated that **Ho was accepted** or there was **no significant difference** perception between students and practitioners about contribution of those courses to improve character.

The intervals of the mean difference were lower about 5.685E-03 for knowledge, -0.2426 for character, and -0.2103 for skill. And upper intervals were about 0.6106 for knowledge, 1.3303 for character, and 0.5449 for skill.

X.5. **The eliminated courses in new accounting curriculum**. Consist of 12 courses.

Table 4.9

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X5	student	60	3.2225	.4765	6.151E-02
	Practitioner	12	3.0292	.4003	.1156

Table 4.10

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means					
									95% Confidence Interval of the Difference
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
X5	Equal variances assumed	.229	.633	1.314	70	.193	.1933	.1472	-.1001	.4866
	Equal variances not assumed			1.477	17.050	.157	.1933	.1309	-8.198E-02	.4685

From the table above, the data showed that both students and practitioners perceive the *elimination of twelve (12) courses or fifth classification* was **Moderate** to equip the students in fulfill business needs. A deeper analysis showed that mean value of students was higher than mean value of practitioners. It indicated that the students had higher degree of perception toward the *elimination of 12 courses* to the business needs. The mean value of the students and practitioner was 3.3225 and 3.0292 respectively. The different of the mean value was for 0.1933.

The F-test showed value of 0.229 with probability of 0.633. Since the probability was higher than 0.05, indicated that **Ho was accepted,** or in other words, there was **no significant difference** between the perceptions of students and practitioners toward the relevance of *fifth classification.*

Using **Equal Variances Assumed**, the t-test showed value of 1.314, with the probability of 0.193. Probability value that was higher than 0.05 indicated that the **Ho was accepted** or there was **no significant difference** between the perceptions of

students and practitioners toward the relevance of the elimination of the twelve courses. The interval of the difference was lower for -0.1001 and upper for 0.4868.

4.4.2 ANALYSES OF EACH COURSES WITHIN EACH CLASSIFICATION

X.1.1. ISLAMIC TEACHING II

Table 4.11

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X1.1	student	60	4.0000	.9567	.1235
	Practitioner	12	4.3333	.7785	.2247
X1.1K	student	60	3.9667	.9561	.1234
	Practitioner	12	3.9167	.9003	.2599
X1.1C	student	60	4.1000	1.0201	.1317
	Practitioner	12	4.0833	.7930	.2289
X1.1S	student	60	3.1500	1.1472	.1481
	Practitioner	12	2.7500	1.4222	.4106

Table 4.12

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means					
									95% Confidence Interval of the Difference
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower / Upper
X1.1	Equal variances assumed	.000	1.000	-1.132	70	.261	-.33	.294	-.920 / .254
	Equal variances not assumed			-1.300	18.336	.210	-.33	.256	-.871 / .205
X1.1K	Equal variances assumed	.076	.784	.167	70	.868	.05	.300	-.548 / .648
	Equal variances not assumed			.174	15.366	.864	.05	.268	-.559 / .659
X1.1C	Equal variances assumed	1.132	.291	.053	70	.958	.02	.312	-.606 / .640
	Equal variances not assumed			.063	19.097	.950	.02	.264	-.536 / .569
X1.1S	Equal variances assumed	.981	.325	1.059	70	.293	.40	.378	-.353 / 1.153
	Equal variances not assumed			.916	14.005	.375	.40	.436	-.536 / 1.336

From the table, the data showed that the students perceive the appearance of *Islamic Teaching II* was **relevant** to equip the students in fulfills business needs, while the practitioners perceived it as **very relevant**. Deeper analysis showed that mean value of practitioners was higher than mean value of students. It was indicated that practitioner had higher degree of perception toward the relevance of the

appearance of *Islamic Teaching II* to the business needs, compared to students. The mean value of student and practitioners was 4.0000 and 4.3333 respectively. The different of the mean value is for -0.33.

The table also showed that the contribution of *Islamic Teaching II* to increase knowledge, character and skill, according to both the students and practitioners, was **High** (to increase knowledge and character), and **moderate** (for skill), respectively. Deeper analyses showed that the overall mean values of student toward the contribution to knowledge, character, and skill were higher than overall mean values practitioners. They indicated that student perceived *Islamic Teaching II* had higher contribution to knowledge, character and skill.

The mean values of the student were 3.9667 for knowledge, 4.1000 for character and 3.1500 for skill. The practitioner mean values were 3.9167 for knowledge, 4.0833 for character and 2.7500 for skill. The differences of the mean values were 0.05 for knowledge, 0.02 for character, and 0.40 for skill.

The F-test showed value of 0.000 with probability of 1.000. Since the probability was higher than 0.05, indicated the **Ho was accepted**, or there was **no significant difference** between the perceptions of students and practitioners toward the relevance of the appearance of *Islamic Teaching II* in new curriculum.

By **using equal variances assumed,** the t-test showed value of -1.132, with the probability of 0.261. Probability value that was higher than 0.05 indicate that **Ho was accepted** or there is **no significant difference** between the perceptions of students and practitioners toward the relevance of the appearance *Islamic Teaching II*. The interval of the mean difference was lower for -0.920 and upper for 0.254.

The F-test showed value of 0.076 for knowledge, 1.132 for character, and 0.981 for skill. The respective probabilities for knowledge, character and skill were of 0.784, 0.291 and 0.325.

Since the overall probabilities values were higher than 0.05, mean that the Ho **were accepted,** or in other words, there were **no significant difference** between the perceptions of students and practitioners toward the contribution of *Islamic Teaching II* to knowledge, character and skill.

Using the **Equal variances assumed**, the t-test showed value of 0.167 for knowledge, 0.053 for character, and 1.059 for skill. The respective probabilities for knowledge, character and skill were of 0.868, 0.958 and 0.293. Because the overall probabilities were higher than 0.05, those values indicating that **Ho were accepted** or there was **no significant difference** perception between student and practitioner toward the contribution of *Islamic Teaching II* to knowledge, character, and skill.

The interval of the mean difference were lower about -0.548 for knowledge, -0.606 for character, and -0.353 for skill and upper about 0.648 for knowledge, 0.640 for character, and 1.153 for skill.

X.1.2. CIVIC EDUCATION

Table 4.13

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X1.2	Student	60	2.92	.962	.124
	Practitioner	12	3.67	1.073	.310
X1.2K	Student	60	2.87	.965	.125
	Practitioner	12	3.33	1.073	.310
X1.2C	Student	60	3.07	1.071	.138
	Practitioner	12	3.25	1.215	.351
X1.2S	Student	60	2.52	.892	.115
	Practitioner	12	2.67	1.231	.355

Table 4.14

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
X1.2	Equal variances assumed	.770	.383	-2.420	70	.018	-.75	.310	-1.368	-.132
	Equal variances not assumed			-2.247	14.748	.040	-.75	.334	-1.462	-.038
X1.2K	Equal variances assumed	.257	.614	-1.502	70	.138	-.47	.311	-1.086	.153
	Equal variances not assumed			-1.398	14.773	.183	-.47	.334	-1.179	.246
X1.2C	Equal variances assumed	.719	.399	.529	70	.598	.18	.346	.674	.507
	Equal variances not assumed			.486	14.613	.634	.18	.377	-.666	.622
X1.2S	Equal variances assumed	2.345	.130	-.497	70	.620	-.15	.302	-.751	.451
	Equal variances not assumed			-.402	13.406	.694	-.15	.374	-.955	.655

From the table, the data showed that the students perceive the appearance of *civic education* was **Moderate** to equip the students in fulfills business needs, while the practitioners perceived it as **Relevant.** Deeper analysis showed that the mean value of practitioner was higher than mean value of student. It indicated that the practitioners had higher degree of perception toward the relevance of the appearance of *civic education* in new curriculum. The mean value of the students and practitioner was 2.9167 and 3.6667 respectively. The different of the mean value was for -0.7500.

The F-test showed value of 0.770 with probability of 0.383. Since the probability higher than 0.05, means that the **Ho was accepted**, or in other words, there was **no significant difference** between the perceptions of the two groups toward the relevance of appearance of *civic education*. Using **equal variances assumed**, the t-test showed value of -2.420, with the probability of 0.018. Since the probability value was lower than 0.05, the value indicated that **Ho was rejected or Ha was accepted.** In other word, there was **significant difference** between the perceptions of students and practitioners toward the relevance of *civic education*

appearance in new curriculum. The interval of the mean difference was lower for –1.3682 and upper for -0.1318.

The significant difference toward the relevance of civic education signaled that practitioners had higher expectation from learning civic education result to students. Refer to the purpose of civic education courses that aim at equipping students with sound personalities, attitudes, and behavior. We could say that practitioners were expecting that students will be well equipped with sound personalities, attitudes, and behavior so that they are well prepared for real social life. While the students perceived that civic education only had moderate relevancy to equip them with what should be the purpose of the course.

From the table, the contribution of *civic education* to increase knowledge, character and skill, according to student was **Moderate** (to knowledge and character) and **Low** (to skill). While the practitioners perceived all of the contribution of Civic Education to increase knowledge, character and skill as **Moderate**. Deeper analyses showed, the overall mean values of practitioners toward contribution to knowledge, character and skill, were higher than mean values of students. They indicated that practitioners had higher perception degree toward the contribution of *civic education* to knowledge, character and skill.

The mean values of the student were 2.8667 for knowledge, 3.0667 for character and 2.5167 for skill. The practitioner mean values were 3.3333 for knowledge, 3.25 for character and 2.6667 for skill. The differences were -0.4667 for knowledge, -0.1833 for character, and -0.1500 for skill.

The F-test showed value of 0.257 for knowledge, 0.719 for character, and 2.345 for skill. The respective probabilities for knowledge, character and skill were of 0.614, 0.399 and 0.130. Since all of the contribution probability were higher than

0.05, mean that the **Ho were accepted**, or there were **no significant difference** between the perceptions of the two groups toward the contribution of *civic education*.

Using the **Equal Variances Assumed,** the t-test showed value of -1.502 for knowledge, -0.529 for character, and -0.497 for skill. The respective probabilities for knowledge, character and skill were of 0.138, 0.598 and 0.620. Because the overall probabilities were higher than 0.05, those values indicated that **Ho were accepted** or there were **no significant difference** perception between student and practitioner toward the contribution of *civic education* to knowledge, character, and skill.

The lower intervals of the mean difference were about –1.0865 for knowledge, -0.8742 for character, and -0.7514 for skill. And the upper intervals were about 0.1531 for knowledge, 0.5075 for character, and 0.4514 for skill.

X.1.3. SHARI'AH ACCOUNTING

Table 4.15

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X1.3.	student	60	4.5000	.5042	6.509E-02
	Practitioner	12	4.5000	.6742	.1946
X1.3K	student	60	4.4167	.6455	8.333E-02
	Practitioner	12	4.1667	.7177	.2072
X1.3C	student	60	3.8500	.8198	.1058
	Practitioner	12	3.2500	1.0553	.3046
X1.3S	student	60	3.9667	.9013	.1164
	Practitioner	12	3.9167	.7930	.2289

Table 4.16

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means					
									95% Confidence Interval of the Difference
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
X1.3	Equal variances assumed	5.303	.024	.000	72	1.000	.0000	.1600	-.3371	.3371
	Equal variances not assumed			.000	13.067	1.000	.0000	.2652	-.4410	.4410
X1.3K	Equal variances assumed	.089	.767	1.269	72	.209	.2500	.1970	-.1426	.6426
	Equal variances not assumed			1.269	14.000	.225	.2500	.1970	-.1716	.6716
X1.3O	Equal variances assumed	.666	.422	2.834	72	.006	.6000	.2117	1.7783E-02	1.1822
	Equal variances not assumed			1.860	13.176	.085	.6000	.3225	-9.5218E-02	1.2952
X1.3S	Equal variances assumed	.612	.437	.149	72	.882	3.000E-02	.2799	-.5583	.6183
	Equal variances not assumed			.195	14.205	.848	3.000E-02	.2560	-.5183	.5783

From the table above, the data showed that both students and practitioners perceive the appearance of *Shari'ah Accounting* were **Very Relevant** to equip the students in fulfill business needs. The equal mean value of students and practitioner that for 4.5000 respectively, indicated that both students and practitioners had same degree of perception toward the relevance of *shari'ah accounting* appearance to the business needs.

The F-test showed value of 5.303 with probability of 0.024. Since the probability was lower than 0.05, it was indicated that **Ho was rejected or Ha was accepted**. In other words, there was **significant difference** between the perceptions of students and practitioners toward the relevance of the appearance of *Shari'ah Accounting*. Further T-test analyses will use the Equal Variances not Assumed.

Using **Equal Variances not Assumed**, the t-test showed value of 0.000, with the probability of 1.000. Probability value that was higher than 0.05 indicated that the **Ho was accepted** or there was **no significant difference** between the perceptions of students and practitioners toward the relevance of the appearance of *shari'ah*

accounting in new curriculum. The interval of the mean difference was lower for –0.3771 and upper for 0.3771.

From to the table, according to students the contribution of *shari'ah accounting* to increase knowledge, character, and skill were **Very High** (for knowledge), and **High** (for character and skill). While according to practitioners, the contributions were **High** (to knowledge and skill) and **Moderate** (for character).

Deeper analyses showed that, the overall mean values of students were higher than overall mean values of practitioners. They indicated that students perceived *Shari'ah Accounting* had higher degree of contribution to knowledge, character and skill.

The mean values of the student were 4.4167 for knowledge, 3.8500 for character and 3.9667 for skill. The practitioner mean values were 4.1667 for knowledge, 3.2500 for character and 3.9167 for skill. The differences of the mean values were 0.2500 for knowledge, 0.6000 for character, and 5.000E-02 for skill.

The F-test showed value of 0.088 for knowledge, 0.653 for character, and 0.812 for skill. The respective probabilities for knowledge, character and skill were of 0.767, 0.422 and 0.371. Since the overall contribution probabilities were higher than 0.05, they indicated that **Ho were accepted**, or in other words, there were **no significant difference** between the perceptions of students and practitioners toward the contribution of *Shari'ah Accounting*.

Using the **Equal variances assumed,** the t-test showed value of 1.203 for knowledge, 2.204 for character, and 0.179 for skill. The respective probabilities for knowledge, character and skill were of 0.233, 0.031 and 0.859. Because the probabilities of knowledge and skill were higher than 0.05, those values indicated that

Ho were accepted or there was **no significant difference** perception between student and practitioner about the contribution of *shari'ah accounting* to knowledge and skill.

However, since the probability of character was lower than 0.05. It indicated that **Ho were rejected** or there was **significant difference** perception between student and practitioner toward the contribution of *Shari'ah Accounting* to character. Refer back to the purpose of *Shari'ah Accounting* course that classified as a professional ethics course which aim was at build intellectual and moral integrity among students.

The difference signaled that students had higher expectation that the course will built their intellectual and moral integrity that expressed in the improvement of their characters, while the practitioners had the same expectation but not as high as the students did.

The intervals of the mean difference were lower about –0.1646 for knowledge, -5.693E-02 for character, and -0.5083 for skill. And upper intervals were about 0.6646 for knowledge, 1.1431 for character, and 0.6083 for skill.

X.1.4. DATABASE MANAGEMENT

Table 4.17

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X1.4	student	60	4.1833	.7247	9.355E-02
	Practitioner	12	4.3333	.6513	.1880
X1.4K	student	60	4.0833	.8496	.1097
	Practitioner	12	4.3333	.7785	.2247
X1.4C	student	60	3.2667	1.0062	.1299
	Practitioner	12	3.1667	1.2673	.3658
X1.4S	student	60	4.0167	.9999	.1291
	Practitioner	12	3.9167	.7930	.2289

Table 4.18

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
X1.4	Equal variances assumed	.126	.724	-.665	70	.508	-.1500	.2257	-.6001	.3001
	Equal variances not assumed			-.714	16.927	.485	-.1500	.2100	-.5932	.2932
X1.4K	Equal variances assumed	.064	.801	-.943	70	.349	-.2500	.2652	-.7790	.2790
	Equal variances not assumed			-1.000	16.607	.332	-.2500	.2501	-.7794	.2794
X1.4C	Equal variances assumed	1.348	.250	.301	70	.765	.1000	.3325	-.5632	.7632
	Equal variances not assumed			.258	13.907	.800	.1000	.3882	-.7332	.9332
X1.4S	Equal variances assumed	1.354	.249	.326	70	.745	.1000	.3068	-.5119	.7119
	Equal variances not assumed			.381	18.754	.708	.1000	.2628	-.4505	.6505

From the table above, the data showed that the students perceive the *database management* appearance was **Relevant** to equip the students in fulfill business needs. While the practitioners perceived it as **Very Relevant**. Deeper analysis showed that the mean value of practitioner was higher than mean value of student. It Indicated that the practitioners perceive the appearance of *database management* had higher relevance degree to the business needs, compared to the students. The mean value of the students and practitioner was 4.0833 and 4.3333 respectively. The different of the mean value was for -0.1500.

The F-test showed value of 0.126 with probability of 0.724. Since the probability higher than 0.05, it indicated that, the **Ho was accepted**. In other words, there was **no significant difference** between the perceptions of students and practitioners toward the relevance of the appearance of *Database management*.

Using equal variances assumed, the t-test showed value of -0.665 with the probability of 0.508. Since the probability value higher than 0.05, it indicated that the **Ho was accepted** or there was **no significant difference** between the perceptions of students and practitioners toward the relevance of the appearance *database*

management. The interval of the mean difference was lower for –0.6001 and upper for 0.3001.

The table also showed that, the contribution of *database management* to increase knowledge, character and skill, according to students were **High** (for knowledge and skill) and **moderate** (for character). The contributions according to practitioners were **Very High** (for knowledge), **Moderate** (for Character) and **High** (for skill). Deeper analyses showed that, except for knowledge, the overall mean values of students were higher than practitioners mean values. They indicated that students had higher perception toward the degree of *database management* contribution to character and skill, and lower perception toward knowledge.

The mean values of the student were 3.0833 for knowledge, 3.2667 for character and 4.0167 for skill. The practitioner mean values knowledge was 4.3333 for knowledge, 3.1667 for character and 3.9167 for skill. The differences of the mean values were -0.2500 for knowledge, 0.1000 for character, and 0.1000 for skill.

The F-test showed value of 0.064 for knowledge, 1.348 for character, and 1.354 for skill. The respective probabilities for knowledge, character and skill were of 0.801, 0.250 and 0.249. Since all of the contribution probability were higher than 0.05, mean that the **Ho were accepted**, or in other words, there were **no significant difference** between the perceptions of the students and practitioners toward the contribution of *Database management*.

Using the **Equal variances assumed**, the t-test showed value of -0.943 for knowledge, 0.301 for character, and 0.326 for skill. The probabilities for knowledge, character and skill were of 0.349, 0.765 and 0.745 respectively. Because the overall probabilities were higher than 0.05, those values indicated that **Ho were accepted** or

there was **no significant difference** perception between student and practitioner toward the contribution of *database management* to knowledge, character, and skill.

The intervals of the mean difference were lower about –0.7790 for knowledge, -0.5632 for character, and -0.5119 for skill. And upper intervals were about 0.2790 for knowledge, 0.7632 for character, and 0.7119 for skill.

X.1.5. STRATEGIC MANAGEMENT

Table 4.19

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X1.5	student	60	4.0833	.8087	.1044
	Practitioner	12	4.4167	.6686	.1930
X1.5K	student	60	3.6333	.8668	.1119
	Practitioner	12	4.1667	.7177	.2072
X1.5C	student	60	3.2833	1.0266	.1325
	Practitioner	12	3.0833	1.1645	.3362
X1.5S	student	60	3.8333	.9236	.1192
	Practitioner	12	3.7500	.7538	.2176

Table 4.20

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference Lower	Upper
X1.5	Equal variances assumed	.030	.863	-1.357	70	.163	-.3333	.2456	-.8230	.1564
	Equal variances not assumed			-1.579	18.041	.146	-.3333	.2111	-.7762	.1095
X1.5K	Equal variances assumed	.698	.406	-1.947	70	.056	-.5333	.2739	-1.0797	.0130
	Equal variances not assumed			-1.416	14.067	.179	-.5333	.3766	-1.3398	.2731
X1.5C	Equal variances assumed	.378	.541	.605	70	.547	.2000	.3307	-.4597	.8597
	Equal variances not assumed			.550	14.033	.591	.2000	.3639	-.5799	.9799
X1.5S	Equal variances assumed	.460	.500	.253	70	.770	8.333E-02	.3295	-.5732	.7398
	Equal variances not assumed			.330	18.701	.745	8.333E-02	.2481	-.4374	.6040

From the table above, the data showed that the students perceive the *strategic management* appearance was **Relevant** to equip the students in fulfill business needs. While the practitioners perceived it as **Very Relevant.** Deeper analysis showed that the mean value of practitioner was higher than mean value of student It Indicated that

the practitioners perceived the appearance of *strategic management* had higher degree of relevance to the business needs, compared to students. The mean value of the students and practitioner was 4.0833 and 4.4167 respectively. The different of the mean value was for -0.3333.

The F-test showed value of 0.032 with probability of 0.859. Since the probability higher than 0.05, it indicated that, the **Ho was accepted**. In other words, there was **no significant difference** between the perceptions of students and practitioners toward the relevance of the appearance of *Strategic management*.

Using **equal variances assumed,** the t-test showed value of -1.337, with the probability of 0.185. Probability value that was higher than 0.05 indicated that **Ho was accepted** or there was **no significant difference** between the perceptions students and practitioners toward the relevance of *strategic management* appearance in new curriculum. The interval of the mean difference was lower for –0.8305 and upper for 0.1638.

The table also showed that the contribution of *strategic management* to increase knowledge, character and skill, according to both students and practitioners were **High** (for knowledge and skill) and **Moderate** (for character). Deeper analyses showed that, except for knowledge, the overall mean values of students were higher than mean values of practitioners. They indicated that students perceived the *strategic management* had higher contribution degree toward character and skill, and lower contribution degree toward knowledge as contrasted to practitioners.

The mean values of the student were 3.8333 for knowledge, 3.2833 for character and 3.7500 for skill. The practitioner mean values were 4.1667 for knowledge, 3.0833 for character and 3.7500 for skill. The differences of mean values were -0.3333 for knowledge, 0.2000 for character, and 8.333E-02 for skill.

The F-test showed value of 0.698 for knowledge, 0.276 for character, and 0.460 for skill. The respective probabilities for knowledge, character and skill were of 0.406, 0.601 and 0.500. Since all of the contribution probabilities were higher than 0.05, they indicated that **Ho were accepted**, or in other words, there were **no significant difference** between the perceptions of the students and practitioners toward the contribution of *Strategic management*.

Using the **Equal variances assumed,** the t-test showed value of -1.247 for knowledge, 0.603 for character, and 0.293 for skill. The respective probabilities for knowledge, character and skill were of 0.216, 0.549 and 0.770. Because the overall probabilities were higher than 0.05, those values indicated that **Ho were accepted** or there was **no significant difference** perception between student and practitioner toward the contribution of *strategic management* to knowledge, character, and skill.

The intervals of the mean difference were lower about –0.8664 for knowledge, -0.4619 for character, and -0.4837 for skill. And upper intervals were about 0.1997 for knowledge, 0.8619 for character, and 0.6504 for skill.

X.1.6. COMMUNICATION MANAGEMENT

Table 4.21

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X1.6	student	60	4.0833	.8886	.1147
	Practitioner	12	4.3333	.6513	.1880
X1.6K	student	60	3.7167	1.0100	.1304
	Practitioner	12	4.0833	.6686	.1930
X1.6C	student	60	3.5333	1.0328	.1333
	Practitioner	12	2.9167	1.4434	.4167
X1.6S	student	60	3.8000	1.1320	.1461
	Practitioner	12	3.9167	.7930	.2289

Table 4.22

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
X1.6	Equal variances assumed	.032	.861	-1.074	70	.286	-.1833	.1706	-.5237	.1571
	Equal variances not assumed			-1.135	26.797	.267	-.1833	.1615	-.5147	.1481
X1.6A	Equal variances assumed	3.131	.081	-1.001	70	.320	-.2667	.2665	-.7976	.2643
	Equal variances not assumed			-1.074	27.481	.292	-.2667	.2483	-.7757	.2424
X1.6C	Equal variances assumed	5.149	.026	-1.181	70	.241	-.3167	.2681	-.8514	.2181
	Equal variances not assumed			-1.313	41.545	.196	-.3167	.2412	-.8035	.1702
X1.6S	Equal variances assumed	1.021	.316	-.924	70	.359	-.1667	.1804	-.5263	.1930
	Equal variances not assumed			-.930	41.109	.357	-.1667	.1793	-.5287	.1953

From the table above, the data showed that the students perceive the *communication management* appearance was **Relevant** to equip the students in fulfill business needs. While the practitioners perceived it as **Very Relevant.** Deeper analysis showed that the mean value of practitioner was higher than mean value of student. It was indicated that the practitioners perceived the appearance of *communication management* had higher degree of relevance to the business needs compared to the students. The mean value of the students and practitioner was 4.0833 and 4.3333 respectively. The different of the mean value was for -0.2500.

The F-test showed value of 0.847 with probability of 0.361. Since the probability higher than 0.05, it indicated that, the **Ho was accepted**. In other words, there was **no significant difference** between the perceptions of students and practitioners toward the relevance of the appearance of *Communication management*.

Using **Equal Variances Assumed,** the t-test showed value of -0.924, with the probability of 0.359. Probability value that was higher than 0.05 indicating that the **Ho was accepted** or there was **no significant difference** between the perceptions of the two groups toward the relevance of *communication management* appearance . The interval of the mean difference was lower for -0.7897 and upper for 0.2897.

The table also showed that the contribution of *communication management* to increase knowledge, character and skill, according to students were **High,** respectively. While according the practitioners were **High** (for knowledge and skill) and **Moderate** (for character). Deeper analyses showed that, except for character, the overall mean values of practitioners were higher than mean values of students. It indicated that the practitioners perceive *communication management* had higher degree of contribution to knowledge and skill, and lower degree toward character. As contrasted to students perception.

The mean values of the student were 3.7167 for knowledge, 3.5333 for character and 3.8000 for skill. The practitioner mean values were 4.0833 for knowledge, 2.9167 for character and 3.9167 for skill. The differences of the mean values were -0.3667 for knowledge, 0.6167 for character, and -0.1167 for skill.

The F-test showed value of 3.131 for knowledge, 5.148 for character, and 1.491 for skill. The respective probabilities for knowledge, character and skill were of 0.081, 0.026 and 0.226. Since the probability of contribution to knowledge and skill were higher than 0.05, mean that the **Ho were accepted**, or in other words, there were **no significant difference** between the perceptions of the students and practitioners toward the contribution of *Communication management* to knowledge and skill. Further T-test analyses will use the Equal Variances Assumed

However, because the contribution probability to character was lower than 0.05, it was indicating that **Ho was rejected**. In other words, there was **significant difference** perception between students and practitioners toward contribution of *Communication management* to improve character. Further T-test analyses will use the Equal Variances not Assumed

Using the **Equal variances assumed**, the t-test showed value of -1.202 for knowledge and -0.340 for skill. The probabilities for knowledge and skill were of 0.233 and 0.735 respectively. Because the overall probabilities were higher than 0.05, those values indicating that **Ho were accepted** or there was **no significant difference** perception between student and practitioner toward the contribution of *communication management* to knowledge and skill.

In addition, using **Equal Variances not Assumed**, the t-test for character showed value of 1.410, with the probability of 0.182. The probability that was higher than 0.05 indicated that **Ho was accepted**. In other words, there was **no significant difference** perception between students and practitioners toward contribution of *communication management* to improve character.

The intervals of the mean difference were lower about -0.9749 for knowledge, -0.3260 for character, and -0.8014 for skill. And upper intervals were about 0.2416 for knowledge, 1.5593 for character, and 0.5681 for skill.

X.1.7. DECISION SUPPORT SYSTEM

Table 4.23

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X1.7	student	60	4.1000	.6298	8.130E-02
	Practitioner	12	4.3333	.6513	.1880
X1.7K	student	60	3.7833	.8456	.1092
	Practitioner	12	3.9167	.9003	.2599
X1.7C	student	60	3.6667	1.1449	.1478
	Practitioner	12	3.0000	1.0445	.3015
X1.7S	student	60	3.7500	.9851	.1272
	Practitioner	12	3.9167	.5149	.1486

Table 4.24

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
X1.7	Equal variances assumed	.639	.427	-1.165	70	.248	-.2333	.2002	-.6327	.1660
	Equal variances not assumed			-1.139	15.398	.272	-.2333	.2049	-.6690	.2023
X1.7K	Equal variances assumed	.292	.591	-.493	70	.623	-.1333	.2702	-.6722	.4055
	Equal variances not assumed			-.473	15.135	.643	-.1333	.2819	-.7337	.4671
X1.7C	Equal variances assumed	.244	.623	1.866	70	.066	.6667	.3572	-4.58E-02	1.3792
	Equal variances not assumed			1.985	16.742	.064	.6667	.3358	-4.26E-02	1.3760
X1.7S	Equal variances assumed	8.289	.005	-.568	70	.572	-.1667	.2932	-.7514	.4181
	Equal variances not assumed			-.852	29.999	.401	-.1667	.1956	-.5662	.2328

From the table above, the data showed that the students perceive the *Decision Support System* appearance was **Relevant** to equip the students in fulfill business needs. While the practitioners perceived it as **Very Relevant.** Deeper analysis showed that the mean value of practitioner was higher than mean value of student. It was indicating that the practitioners perceived the appearance of *Decision Support System* had higher degree of relevance to the business needs compared to the students. The mean value of the students and practitioner was 4.1000 and 4.3333 respectively. The different of the mean value is for -0.2333.

The F-test showed value of 0.639 with probability of 0.427. Since the probability was higher than 0.05, means that the **Ho was accepted**, or in other words, there was **no significant difference** between the perceptions of the two groups toward the relevance of *Decision Support System.*

Using **Equal Variances Assumed,** the t-test showed value of -1.165, with the probability of 0.248. Probability value that was higher than 0.05 indicating that **Ho was accepted** or there is **no significant difference** between the perceptions of students and practitioners toward the relevance of *decision support system* appearance

in new curriculum. The interval of the mean difference was lower for –0.6327 and upper for 0.1660.

The table also showed that the contribution of *Decision Support System*to mcrease knowledge, character and skill, according to students were **High,** respectively. While according the practitioners were **High** (for knowledge and skill) and **Moderate** (for character). Deeper analyses showed that, except for character, the overall mean values of practitioners were higher than mean values of students. It indicated that the practitioners perceive *Decision Support System* had higher degree of contribution to knowledge and skill, and lower degree toward character. As contrasted to students perception.

The mean values of the student were 3.7833 for knowledge, 3.6667 for character and 3.7500 for skill. The practitioner mean values were 3.9167 for knowledge, 3.0000 for character and 3.9167 for skill. The difference of the mean values were -0.1333 for knowledge, 0.6667 for character, and -0.1667 for skill.

The F-test showed value of 0.292 for knowledge, 0.244 for character, and 8.289 for skill. The respective probabilities for knowledge, character and skill were of 0.591, 0.623 and 0.005.

Since the probability of knowledge and character were higher than 0.05, mean that the **Ho were accepted**, or in other words, there were **no significant difference** between the perceptions of students and practitioners toward the contribution of appearance of *Decision Support System*. Further T-test analyses will use the Equal Variances Assumed.

However, because the probability of contribution to skill was lower than 0.05, it was indicating that **Ho was rejected**. In other words, there was **significant difference** perception between students and practitioners toward contribution of appearance of

Decision Support System to improve skill. Further T-test analyses will use the Equal Variances not Assumed.

Using the **Equal variances assumed,** the t-test showed value of -0.493 for knowledge and 1.866 for character. The respective probabilities for knowledge and character were of 0.623, and 0.066. Because the overall probabilities were higher than 0.05, those values indicating that **Ho were accepted** or there was **no significant difference** perception between student and practitioner toward the contribution of *decision support system* to knowledge and character.

Using the **Equal Variances not Assumed,** the t-test showed value of -0.852 for contribution to skill with probability of 0.401. Because the probability was higher than 0.05, it was indicate that **Ho was accepted** or there was **no significant difference** perception between student and practitioner toward the contribution of *decision support system* to skill.

The intervals of the mean difference were lower about -0.6722 for knowledge, -4.58E-02 for character, and -0.7514 for skill. And upper intervals were about 0.4055 for knowledge, 1.3792 for character, and 0.4181 for skill.

X.1.8. CAPITAL MARKET THEORY

Table 4.25

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X1.8	student	60	4.2333	.8511	.1099
	Practitioner	12	4.1667	.7177	.2072
X1.8K	student	60	4.2500	.7041	9.090E-02
	Practitioner	12	4.0833	.6686	.1930
X1.8C	student	60	3.3333	.9508	.1227
	Practitioner	12	2.6667	1.0731	.3098
X1.8S	student	60	3.8833	.9931	.1282
	Practitioner	12	3.4167	.9003	.2599

Table 4.26

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
X1.7	Equal variances assumed	.784	.379	.254	70	.801	6.667E-02	.2622	-.4578	.5911
	Equal variances not assumed			.264	67.734	.770	6.667E-02	.2526	-.4376	.5709
X1.8K	Equal variances assumed	1.090	.241	.164	70	.450	.1667	.2209	-.2740	.6073
	Equal variances not assumed			.781	14.171	.446	.1667	.2133	-.2909	.6243
X1.8O	Equal variances assumed	.001	.980	2.143	70	.036	.5000	.2333	3.400E-02	.9660
	Equal variances not assumed			2.043	14.356	.060	.5000	.2447	-2.52E-02	1.025
X1.9S	Equal variances assumed	.180	.673	1.207	70	.136	.4667	.3866	-.3048	1.238
	Equal variances not assumed			1.010	10.618	.336	.4667	.4620	-.5603	1.494

From the table above, the data showed that the students perceive the *Capital market theory* appearance was **Very Relevant** to equip the students in fulfill business needs, while the practitioners perceive it as **Relevant**. A deeper analysis showed that the mean value of student was higher than the mean value of practitioners. It was indicating that the students perceived the appearance of *Capital market theory* in new curriculum had higher degree of relevance to the business needs, compared to the practitioner. The mean value of the students and practitioner was 4.2333 and 4.1667 respectively. The different of the mean value was for 6.667E-02.

The F-test showed value of 0.784 with probability of 0.379. Since the probability was higher than 0.05, means that the **Ho was accepted**, or in other words, there was **no significant difference** between the perceptions of students and practitioner toward the relevance of the appearance of *capital market theory*.

Using **Equal Variances Assumed,** the t-test showed value of 0.254, with the probability of 0.801. Probability value that was higher than 0.05 indicating that **Ho was accepted** or there is **no significant difference** between the perceptions of students and practitioners toward the relevance of *capital market theory* appearance. The interval of the mean difference was lower for -0.4578 and upper for 0.5911.

The table also showed that according to the students the contribution of *Capital market theory* to increase knowledge, character, and skill were **Very High** (to increase knowledge), **Moderate** (for character) and **High** (for skill). According to practitioner, the contributions were **High** (for knowledge and skill) and **Moderate** (for character). Deeper analyses showed that the overall mean values of students toward contribution were higher than the practitioners mean values. Those values indicating that students perceived the *Capital market theory* had higher degree of contribution to improve knowledge, character and skill.

The mean values of the student were 4.2500 for knowledge, 3.3333 for character and 3.8833 for skill. The practitioner mean values were 4.0833 for knowledge, 2.6667 for character and 3.4167 for skill. The differences of the mean values were 0.1667 for knowledge, 0.6667 for character, and 0.4667 for skill.

The F-test showed value of 1.398 for knowledge, 0.365 for character, and 0.180 for skill. The respective probabilities for knowledge, character and skill were of 0.241, 0.548 and 0.672. Since the probability of knowledge and character were higher than 0.05, mean that the **Ho were accepted**, or in other words, there were **no significant difference** between the perceptions of students and practitioners toward the contribution of *Capital market theory*.

Using the **Equal variances assumed,** the t-test showed value of 0.754 for knowledge, 2.171 for character, and 1.507 for skill. The respective probabilities for knowledge, character and skill were of 0.453, 0.033 and 0.136. Except for character, the overall probabilities for knowledge and skill were higher than 0.05, that indicated **Ho were accepted** or there was **no significant difference** perception between student toward the contribution of Capital *market theory* to knowledge and skill.

However, since the probability to character was lower than 0.05, it was indicating that **Ho was rejected or Ha was Accepted.** In other words, there was **significant difference** perception between student and practitioner toward the contribution of *capital market theory* to character.

To analyze the difference, we should refer back to the purpose of Capital market Theory that aim at to laid foundation for developing skill essentially required for professionals or further academic purposes. We could say that the students expected that this course gave good foundation on building the character while the course actually set to build skill and knowledge. They expected that this course would give average degree of character.

While the practitioners perceived it in vice versa. Practitioners perceived it had moderate contribution even almost low contribution to character, since the mean value was at the lowest range of moderate list degree. So, what practitioners perceived was in accordance with the purpose of course. This could be happened because the practitioners that experienced the real process of making decision so that they knew better about the contribution of such kind of courses and the implementation contributions.

The intervals of the mean difference were lower about -0.2740 for knowledge, 5.426E-02 for character, and -0.1508 for skill. And upper intervals were about 0.6073 for knowledge, 1.2791 for character, and 1.0842 for skill

X.1.9. BUDGETING

Table 4.27

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X1.9	student	60	4.3667	.7123	9.196E-02
	Practitioner	12	4.4167	.6686	.1930
X1.9K	student	60	4.2667	.6856	8.851E-02
	Practitioner	12	4.0000	.7385	.2132
X1.9C	student	60	3.5500	1.0644	.1374
	Practitioner	12	3.0000	1.4771	.4264
X1.9S	student	60	4.1333	.8329	.1075
	Practitioner	12	3.7500	.6216	.1794

Table 4.28

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
X1.9	Equal variances assumed	.017	.917	-.224	70	.823	-5.000E-02	.2231	-.4950	.3950
	Equal variances not assumed			-.204	16.406	.840	-5.000E-02	.2436	-.5659	.4659
X1.9K	Equal variances assumed	.200	.656	1.374	70	.174	.2667	.2195	-.1712	.7046
	Equal variances not assumed			1.155	15.695	.266	.2667	.2309	-.2253	.7586
X1.9C	Equal variances assumed	.830	.365	1.542	70	.128	.5500	.3569	-.1621	1.2621
	Equal variances not assumed			1.228	16.377	.237	.5500	.4480	-.4151	1.5151
X1.9S	Equal variances assumed	.390	.531	1.509	70	.136	.3833	.2541	-.1234	.8900
	Equal variances not assumed			1.832	19.849	.082	.3833	.2092	-5.32E-02	.8199

From the table above, the data showed that both students and practitioners perceive the appearance of *budgeting* in new curriculum were **Very relevant** to equip the students in fulfill business needs. A deeper analysis showed that the mean value of practitioner was higher than the mean value of student. It was indicating that the practitioners perceive the appearance of *budgeting* in new curriculum had higher degree of relevance to the business needs. The mean value of the students and practitioner was 4.3667 and 4.4167 respectively. The different of the mean value was for -5.000E-02.

The F-test showed value of 0.011 with probability of 0.917. Since the probability was higher than 0.05, means that the **Ho was accepted**, or in other words, there was **no significant difference** between the perceptions of students and practitioners toward the relevance of appearance of *budgeting* in new curriculum.

Using **Equal Variances Assumed**, the t-test showed value of -0.224, with the probability of 0.823. Probability value that was higher than 0.05 indicating that the **Ho was accepted** or in other words, there was **no significant difference** between the perceptions of students and practitioners toward the relevance of appearance of *budgeting* in new curriculum. The interval of the mean difference was lower for –0.4950 and upper for 0.3950.

From the table, according to students the contribution of *budgeting* to increase knowledge, character, and skill were **Very high** (for knowledge) and **High** (for character and skill). While according to practitioners, the contributions were **High** (for knowledge and skill) and **moderate** (character).

Deeper analyses showed that the overall contribution mean values of students were higher than overall mean values of the practitioners. They indicated that the student perceived *budgeting* had higher degree of contribution to improve knowledge, character and skill.

The mean values of the student were 4.2667 for knowledge, 3.5500 for character and 4.1333 for skill. The practitioner mean values were 4.0000 for knowledge, 3.0000 for character and 3.7500 for skill. The differences of the mean values were 0.2667 for knowledge, 0.5500 for character, and 0.3833 for skill

The F-test showed value of 0.230 for knowledge, 1.836 for character, and 0.396 for skill. The respective probabilities for knowledge, character and skill were of 0.633, 0.180 and 0.531. Since the probability of knowledge, character and skill were

higher than 0.05, mean that the **Ho were accepted**, or in other words, there were **no significant difference** between the perceptions of students and practitioners toward the contribution of *budgeting*.

Using the **Equal variances assumed,** the t-test showed value of 1.215 for knowledge, 1.527 for character, and 1.509 for skill. The respective probabilities for knowledge, character and skill were of 0.229, 0.131 and 0.136. Because the overall probabilities were higher than 0.05, those values indicating that **Ho were accepted** or there was **no significant difference** perception between student and practitioner toward the contribution of appearance of *budgeting* in new curriculum to knowledge, character, and skill.

The intervals of the mean difference were lower about –0.1712 for knowledge, -0.1685 for character, and -0.1234 for skill. And upper intervals were about 0.7045 for knowledge, 1.2685 for character, and 0.8900 for skill.

X.1.10. CONSUMER BEHAVIOR

Table 4.29

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X1.10	student	60	4.0500	.8115	.1048
	Practitioner	12	4.1667	.7177	.2072
X1.10K	student	60	3.8500	.8796	.1136
	Practitioner	12	3.5000	1.2432	.3589
X1.10C	student	60	3.6000	.7636	9.858E-02
	Practitioner	12	2.9167	1.3790	.3981
X1.10S	student	60	3.6167	.8654	.1117
	Practitioner	12	3.4167	1.3114	.3786

Table 4.30

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
X1.1[illegible]	Equal variances assumed	.078	.781	-.463	78	.645	-.1167	.2523	-.6196	.3863
	Equal variances not assumed			-.463	17.134	.827	-.1167	.2520	-.6062	.3729
X1.10K	Equal variances assumed	3.404	.069	1.170	78	.245	.3000	.2565	-.2107	.8107
	Equal variances not assumed			.930	11.248	.373	.3000	.3226	-.4114	1.0114
X1.10C	Equal variances assumed	8.035	.004	2.451	78	.016	.6000	.2448	.1127	1.0873
	Equal variances not assumed			1.656	12.302	.123	.6000	.3623	-.1867	1.3867
X1.10B	Equal variances assumed	5.278	.025	.666	78	.508	.2000	.3003	-.3988	.7988
	Equal variances not assumed			.507	17.961	.621	.2000	.3947	-.6878	1.0878

From the table above, the data showed that both students and practitioners perceive the appearance of *Consumer Behavior* were **relevant** to equip the students in fulfill business needs. A deeper analysis showed that the mean value of practitioner was higher than the mean value of student. It was indicating that the practitioners perceive the appearance of *Consumer Behavior* in new curriculum had higher degree of relevance to the business needs. The mean value of the students and practitioner was 4.0500 and 4.1667 respectively. The different of the mean value was for -0.1167.

The F-test showed value of 0.078 with probability of 0.781. Since the probability was higher than 0.05, means that the **Ho was accepted**, or in other words, there was **no significant difference** between the perceptions of students and practitioners toward the relevance of appearance of *Consumer Behavior*.

Using equal variances assumed, the t-test showed value of -0.463, with the probability of 0.645. Probability value that was higher than 0.05 indicating that the **Ho was accepted** or there was **no significant difference** between the perceptions of students and practitioners toward the relevance of appearance of *Consumer Behavior*. The interval of mean difference was lower for –0.6196 and upper for 0.3863.

The table also showed that according to students the contribution of *Consumer Behavior* to increase knowledge, character, and skill were **High,** respectively. While the practitioners perceived the contributions were **High** (to increase knowledge and skill) and **Moderate** (for character).

Deeper analyses showed that the overall contribution mean values of students were higher than mean values of the practitioners. They indicated that students perceive *Consumer Behavior* had higher contribution degree to increase to knowledge, character and skill.

The mean values of the student were 3.8500 for knowledge, 3.6000 for character and 3.6167 for skill. The practitioner mean values were 3.5000 for knowledge, 2.9167 for character and 3.4167 for skill. The differences of the mean values were 0.3500 for knowledge, 0.6833 for character, and 0.2000 for skill.

The F-test showed value of 3.404 for knowledge, 9.039 for character, and 5.278 for skill. The respective probabilities for knowledge, character and skill were of 0.069, 0.004 and 0.025. Since the probability of knowledge and skill were higher than 0.05, mean that the **Ho were accepted**, or in other words, there were **no significant difference** between the perceptions of students and practitioners toward the contribution of *Consumer Behavior* to knowledge and skill. Further T-test analyses will use the Equal Variances Assumed.

However, because the probability of contribution to character was lower than 0.05, it indicated that **Ho was rejected** or there was **significant difference** perception between students and practitioners toward contribution of *Consumer Behavior* to improve character. T-test analyses will use the Equal Variances not Assumed.

Using the **Equal variances assumed,** the t-test showed value of 1.170 for knowledge and 0.666 for skill. The respective probabilities for knowledge and skill

were of 0.246 and 0.508. Because the overall probabilities were higher than 0.05, those values indicating that **Ho were accepted** or there was **no significant difference** perception between student and practitioner toward the contribution of appearance of *Consumer Behavior* to knowledge and skill.

Using **Equal Variances not Assumed,** t-test showed value of 2.431 for character with probability of 0.121. Because the probability of contribution to character was higher than 0.05, it indicated that **Ho was Accepted**. In other words, there was **no significant difference** perception between students and practitioners toward contribution of *Consumer Behavior* to improve character.

The intervals of the mean difference were lower about -0.2467 for knowledge, -0.2071 for character, and -0.3988 for skill. And upper intervals were about 0.9467 for knowledge, 1.5738 for character, and 1.0528 for skill.

X.1.11. ACCOUNTING PROGRAMMING

Table 4.31

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X1.11	student	60	4.4333	.6979	9.009E-02
	Practitioner	12	4.5000	.6742	.1946
X1.11K	student	60	4.2500	.7041	9.090E-02
	Practitioner	12	4.0000	.9535	.2752
X1.11C	student	60	3.6333	1.1345	.1465
	Practitioner	12	2.5833	1.3790	.3981
X1.11S	student	60	4.2000	.9881	.1276
	Practitioner	12	3.9167	.7930	.2289

Table 4.32

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means					
								95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
X1.11	Equal variances assumed	.019	.892	-.304	70	.762	-6.667E-02	.2196	-.5046	.3713
	Equal variances not assumed			-.311	18.063	.760	-6.667E-02	.2145	-.5211	.3878
X1.11K	Equal variances assumed	.203	.617	1.056	70	.295	.2000	.1894	-.1779	.5779
	Equal variances not assumed			.862	18.500	.400	.2000	.2320	.2870	.6870
X1.11C	Equal variances assumed	1.080	.302	2.023	70	.047	.4500	.2225	.0067	.8933
	Equal variances not assumed			2.475	14.131	.027	.4500	.1818	.0601	.8399
X1.11E	Equal variances assumed	3.200	.078	.953	70	.344	.2000	.2098	-.2186	.6186
	Equal variances not assumed			1.067	18.969	.299	.2000	.1874	-.1929	.5929

From the table above, the data showed that both students and practitioners perceive the appearance of *Accounting Programming* was **Very Relevant** to equip the students in fulfill business needs. A deeper analysis showed that the mean value of practitioner was higher than the mean value of student. It was indicating that, rather than the students, the practitioners perceive the appearance of *Accounting Programming* in new curriculum had higher degree of relevance to the business needs. The mean value of the students and practitioner was 4.4333 and 4.5000 respectively. The different of the mean value was for -6.6671-02.

The F-test showed value of 0.019 with probability of 0.892. Since the probability was higher than 0.05, means that the **Ho was accepted**, or in other words, there was **no significant difference** between the perceptions of students and practitioners toward the relevance of appearance of *Accounting Programming*.

Using **equal variances assumed**, the t-test showed value of -0.304, with the probability of 0.762. Probability value that was higher than 0.05 indicating that the **Ho was accepted** or in other words, there was **no significant difference** between the perceptions of students and practitioners toward the relevance of appearance of

Accounting Programming. The interval of the mean difference was lower for –0.5045 and upper for 0.3712.

The table also showed that according to the contribution of *Accounting Programming* to increase knowledge, character, and skill were **Very High** (for knowledge), and **High** (for Character and skill). While the practitioners perceptions were it contributed **High** (to increase knowledge and skill) and **Low** (to character). Deeper analyses showed that the overall contribution mean values of students were higher than mean values of the practitioners. They indicated that students perceived the *Accounting Programming* had higher contribution degree to increase knowledge, character and skill. As contrasted to practitioners.

The mean values of the student were 4.2500 for knowledge, 3.6333 for character and 4.2000 for skill. The practitioner mean values were 4.0000 for knowledge, 2.5833 for character and 3.9167 for skill. The difference of the mean values were 0.2500 for knowledge, 1.0500 for character, and 0.2833 for skill.

The F-test showed value of 0.253 for knowledge, 1.083 for character, and 3.208 for skill. The respective probabilities for knowledge, character and skill were of 0.617, 0.302 and 0.078. Since the overall probabilities were higher than 0.05, mean that the **Ho were accepted**, or in other words, there were **no significant difference** between the perceptions of students and practitioners toward the contribution of *Accounting Programming* to knowledge, character and skill.

Using the **Equal variances assumed,** the t-test showed value of 1.056 for knowledge, 2.823 for character and 0.933 for skill. The respective probabilities for knowledge, character and skill were of 0.295, 0.006 and 0.354. Because the probabilities for knowledge and skill were higher than 0.05, those values indicating that **Ho were accepted** or there was **no significant difference** perception between

student and practitioner toward the contribution of appearance of *Accounting Programming* to knowledge and skill.

However, since the probability of character was lower than 0.05, it was indicating that **Ho was rejected**. In other words, there was **significant difference** perception between students and practitioners toward contribution of *Accounting Programming* to improve character.

To analyze the difference, we should refer back to the purpose of *Accounting Programming* that aim at to laid foundation for developing skill essentially required for professionals or further academic purposes.

We could say that the students expected that this courses gave good foundation on building the character while the course actually set to build skill and knowledge. They expected that this course will give average degree of character. While the practitioners perceived it in vice versa. Practitioners perceived it had low contribution to character. So, what practitioners perceived was in accordance with the purpose of course. This could be happened because the practitioners had the real experiences with the programming and implementing the computer to help the business process the real process. So that practitioners knew better about the contribution of such kind of course and the implementation in the real world.

The intervals of the mean difference were lower about –0.2223 for knowledge, -0.3081 for character, and -0.3222 for skill. And upper intervals were about 0.7223 for knowledge, 1.7919 for character, and 0.8888 for skill.

X.3. The courses that experiencing the shift of category.

X.3.1. MATHEMATICS FOR BUSINESS (before : compulsory, Now: elective)

Table 4.33

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X3.1	student	60	3.6500	.9885	.1276
	Practitioner	12	3.6667	.7785	.2247
X3.1K	student	60	3.8667	.8123	.1049
	Practitioner	12	3.8333	.9374	.2706
X3.1C	student	60	3.2167	.9758	.1260
	Practitioner	12	2.5833	1.4434	.4167
X3.1S	student	60	3.5833	.9965	.1286
	Practitioner	12	3.6667	.8876	.2562

Table 4.34

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
X3.1	Equal variances assumed	.517	.474	-.066	70	.956	-1.667E-02	.2531	-.5212	.4879
	Equal variances not assumed			-.094	16.672	.949	-1.667E-02	.2584	-.5518	.5245
X3.1K	Equal variances assumed	.379	.540	.127	70	.900	3.333E-02	.2626	-.4922	.5589
	Equal variances not assumed			.116	14.401	.910	3.333E-02	.2883	-.5870	.6538
X3.1C	Equal variances assumed	8.325	.005	1.084	70	.282	.6333	.5842	-.5318	1.7984
	Equal variances not assumed			1.456	13.085	.169	.6333	.4350	-.3065	1.5731
X3.1S	Equal variances assumed	.977	.600	-.269	70	.789	-8.333E-02	.3100	-.7015	.5349
	Equal variances not assumed			-.291	17.672	.775	-8.333E-02	.2867	-.6861	.5215

From the table above, the data showed that both students and practitioners perceive the *changing category of Mathematic for Business* was **Relevant** to equip the students in fulfill business needs. A deeper analysis showed that the mean value of practitioner was higher than the mean value of student. It was indicating that the practitioners perceive the changing category over *Mathematic for Business* in new curriculum had degree of relevance to the business needs. The mean value of the students and practitioner was 3.6500 and 3.6667 respectively. The different of the mean value was for -1.667E-02.

The F-test showed value of 0.812 with probability of 0.371. Since the probability was higher than 0.05, means that the **Ho was accepted**, or there was **no significant difference** between the perceptions of students and practitioners toward the relevance of the changing category of *Mathematic for Business*.

Using **equal variances assumed**, the t-test showed value of -0.055, with the probability of 0.956. Probability value that was higher than 0.05 indicating that the **Ho was accepted** or in other words, there was **no significant difference** between the perceptions of students and practitioners toward the relevance of the changing category over *Mathematic for Business*. The interval of the mean difference was lower for -0.6212 and upper for 0.5879.

The table also showed that according to students the contribution of *Mathematic for Business*; to increase knowledge, character, and skill were **High** (for knowledge and skill) and **Moderate** (for character). While the practitioners perception were **High** (to knowledge and skill) and **Low** (for character). Deeper analyses showed that, except for skill, the contribution mean values of students toward knowledge and character were higher than mean values of the practitioners. They indicated that the students perceived *Mathematic for Business* had higher contribution degree toward knowledge and character, but lower degree to skill. As contrasted to the practitioners.

The mean values of student were 3.8667 for knowledge, 3.2167 for character and 3.5833 for skill. The practitioner mean values were 3.8333 for knowledge, 2.5833 for character and 3.6667 for skill. The differences of mean values were 3.333E-02 for knowledge, 0.6333 for character, and -8.333E-02 for skill.

The F-test showed value of 0.379 for knowledge, 9.325 for character, and 0.277 for skill. The respective probabilities for knowledge, character and skill were of 0.540, 0.003 and 0.600. Since the probabilities for knowledge and skill were higher

than 0.05, mean that the **Ho were accepted**, or in other words, there were **no significant difference** between the perceptions of students and practitioners toward the contribution of *Mathematic for Business* to knowledge and skill. Further t-test was using Equal Variances Assumed.

However, since the probability toward the contribution to character was lower than 0.05, it indicated that **Ho were rejected** or there was **significant difference** perception between student and practitioner toward the contribution of the *Mathematic for Business* to increase the character.

Using the **Equal variances assumed,** the t-test showed value of 0.127 for knowledge and -0.269 for skill. The respective probabilities for knowledge and skill were of 0.900 and 0.789. Because the probabilities for knowledge and skill were higher than 0.05, those values indicating that **Ho were accepted** or there was **no significant difference** perception between student and practitioner toward the contribution of *Mathematic for Business* to knowledge and skill.

Using the **Equal Variances not Assumed**, the t-test showed value of 1.455 for character with probability of 0.169. The probabilities that was higher than 0.05 indicated that **Ho were accepted** or there was **no significant difference** perception between student and practitioner toward the contribution of *Mathematic for Business* to character.

The intervals of the mean difference were lower about -0.4922 for knowledge, -0.3065 for character, and -0.7015 for skill. And upper intervals were about 0.5589 for knowledge, 1.5731 for character, and 0.5349 for skill.

X.3.2. OPERATIONAL MANAGEMENT (before : compulsory, Now : Elective).

Table 4.35

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X3.2	student	60	3.4500	.9464	.1222
	Practitioner	12	3.7500	1.0553	.3046
X3.2K	student	60	3.5667	.8102	.1046
	Practitioner	12	4.0833	.7930	.2289
X3.2C	student	60	3.2833	1.0100	.1304
	Practitioner	12	3.1667	1.0299	.2973
X3.2S	student	60	3.5833	.8294	.1071
	Practitioner	12	3.8333	.8348	.2410

Table 4.36

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference Lower	Upper
X3.2	Equal variances assumed	.788	.378	-.984	70	.328	-.3000	.3050	-.9080	.3080
	Equal variances not assumed			-.914	14.150	.376	-.3000	.3282	-1.0006	.4006
X3.2K	Equal variances assumed	.536	.467	-2.098	70	.047	-.5167	.2464	-1.0080	-7.35E-03
	Equal variances not assumed			-2.053	15.944	.057	-.5167	.2517	-1.0503	1.701E-02
X3.2C	Equal variances assumed	.167	.147	.368	70	.714	.1167	.3204	.5223	.7556
	Equal variances not assumed			.355	15.332	.727	.1167	.3240	-.5732	.6065
X3.2S	Equal variances assumed	.805	.409	.952	70	.344	.2500	.2625	-.2736	.2736
	Equal variances not assumed			.948	15.667	.358	.2500	.2637	-.3100	.8100

From the table above, the data showed that both students and practitioners perceive the *changing category of Operational Management* was **Relevant** to equip the students in fulfill business needs. A deeper analysis showed that the mean value of practitioner was higher than the mean value of student. It was indicating that the practitioners perceive the changing category of *Operational Management* in new curriculum had degree of relevance to the business needs, compared to students. The mean value of the students and practitioner was 3.4500 and 3.7500 respectively. The different of the mean value was for -0.3000.

The F-test showed value of 0.088 with probability of 0.768. Since the probability was higher than 0.05, indicated that the **Ho was accepted**, or there was **no significant difference** between the perceptions of students and practitioners toward the relevance of *the changing category of Operational Management*.

Using **equal variances assumed,** the t-test showed value of -0.984, with the probability of 0.329. Probability value that was higher than 0.05 indicating that the **Ho was accepted** or in other words, there was **no significant difference** between the perceptions of students and practitioners toward the relevance of *the changing category of Operational Management*.. The interval of the mean difference was lower for 0.9082 and upper for 0.3082.

The table also showed that according to students the contribution of *Operational Management* to increase knowledge, character, and skill were **High** (for knowledge and skill) and **Moderate** (for character). While the practitioners perception were **High** (to knowledge and skill) and **Moderate** (for character). Deeper analyses showed that, except for character, the contribution mean values of practitioners to knowledge and skill were higher than mean values of the students. They indicated that the practitioners perceived *Operational Management* had higher contribution degree toward knowledge and skill, but lower degree to character.

The mean values of the student were 3.5667 for knowledge, 3.2833 for character and 3.5833 for skill. The practitioner mean values were 4.0833 for knowledge, 3.1667 for character and 3.8333 for skill. The differences of the mean values were -0.5167 for knowledge, 0.1167 for character, and -0.2500 for skill.

The F-test showed value of 0.535 for knowledge, 0.067 for character, and 0.605 for skill. The respective probabilities for knowledge, character and skill were of 0.467, 0.797 and 0.439. Since the overall contribution probabilities were higher than

0.05, they indicated that the **Ho were accepted**, or, there were **no significant difference** between the perceptions of students and practitioners toward the contribution of *Operational Management* to increase knowledge, character, and skill.

Using the **Equal variances assumed**, the t-test showed value of -2.023 for knowledge, 0.364 for character, and -0.952 for skill. The respective probabilities for knowledge, character and skill were of 0.047, 0.717 and 0.344. Since the probabilities for character and skill were higher than 0.05, those values indicating that **Ho were accepted** or there **was no significant difference** perception between student and practitioner toward the contribution *Operational Management* to character and skill.

However, because the probability of contribution to knowledge was lower than 0.05, it was indicating that **Ho was rejected**. In other words, there was **significant difference** perception between students and practitioners toward contribution of *Operational Management* to improve knowledge.

To analyzed the difference, we should referred back to the objective of operational management that to laid foundation for developing skills essentially required to be a professional in the operation of management. So that, actually both practitioners and students had the same faith that this course could gave the skill foundation, however the faith degree was different.

Practitioners which had the real experience in work knew about the importance skill given in such kind of course, while students who only learned and not yet practiced it, felt that this course was helpful but not as high as the practitioners thought, because they yet found the usefulness.

The intervals of the mean difference were lower about -1.0260 for knowledge, -0.5223 for character, and -0.7736 for skill. And upper intervals were about -7.35E-03 for knowledge, 0.7556 for character, and 0.2736 for skill.

X.3.3. PUBLIC SECTOR ACCOUNTING (Before : Elective, Now : Compulsory).

Table 4.37

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X3.3	student	60	3.9500	.9099	.1175
	Practitioner	12	3.9167	.7930	.2289
X3.3K	student	60	3.8167	.8732	.1127
	Practitioner	12	4.0833	.7930	.2289
X3.3C	student	60	3.3500	1.0708	.1382
	Practitioner	12	2.5833	1.5050	.4345
X3.3S	student	60	3.6167	.9037	.1167
	Practitioner	12	3.3333	.8876	.2562

Table 4.38

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
X3.3	Equal variances assumed	1.070	.305	.116	70	.908	3.333E-02	.2823	-.5295	.5963
	Equal variances not assumed			.130	17.333	.898	3.333E-02	.2573	-.5087	.5754
X3.3K	Equal variances assumed	.337	.563	-.979	70	.331	-.2667	.2723	-.8097	.2764
	Equal variances not assumed			-1.045	16.708	.311	-.2667	.2552	-.8055	.2722
X3.3C	Equal variances assumed	9.376	.003	2.108	70	.039	.7667	.3636	4.140E-02	1.4919
	Equal variances not assumed			1.682	13.310	.116	.7667	.4559	-.2160	1.7493
X3.3S	Equal variances assumed	.046	.831	.994	70	.324	.2833	.2850	-.2850	.8517
	Equal variances not assumed			1.006	15.906	.329	.2833	.2816	-.3136	.8805

From the table above, the data showed that both students and practitioners perceive *the changing category of Public Sector Accounting* was **Relevant** to equip the students in fulfill business needs. A deeper analysis showed that mean value of student was higher than mean value of practitioner. It indicated that students perceived *the changing category of Public Sector Accounting* had higher degree of relevance to the business needs. The mean value of the students and practitioner was 3.9500 and 3.9167 respectively. The different of the mean value was for 3.333E-02.

The F-test showed value of 1.070 with probability of 0.305. Since the probability was higher than 0.05, means that the **Ho was accepted**, in other words,

there was **no significant difference** between perceptions of students and practitioners toward the relevance of the changing category of *Public Sector Accounting*.

Using **equal variances assumed**, the t-test showed value of 0.118, with the probability of 0.906. Probability value that was higher than 0.05 indicating that the **Ho was accepted** or in other words, there was **no significant difference** between the perceptions of students and practitioners toward the relevance of *the changing category of Public Sector Accounting*. The interval of the mean difference was lower for 0.5296 and upper for 0.5963.

From the table, according to students the contribution of *Public Sector Accounting* to increase knowledge, character, and skill were **High (for knowledge and skill) and Moderate** (for character). While according to practitioners, the contributions were **High** (for knowledge), **Moderate** (for skill) and **Low** (character). Deeper analyses showed that, except for knowledge, the overall mean values of students toward character and skill were higher than mean values of practitioner. They indicated that the students perceived *Public Sector Accounting* had higher contribution degree to improve character and skill, but lower to knowledge.

The mean values of student were 3.8167 for knowledge, 3.3500 for character and 3.6167 for skill. The practitioner mean values were 4.0833 for knowledge, 2.5833 for character and 3.3333 for skill. The difference of the mean values of students and practitioners were -0.2667 for knowledge, 0.7667 for character, and 0.2833 for skill.

The F-test showed value of 0.351 for knowledge, 5.376 for character, and 0.046 for skill. The respective probabilities for knowledge, character and skill were of 0.556, 0.023 and 0.831.

Since the probabilities for knowledge and skill were higher than 0.05, mean that the **Ho were accepted**, or in other words, there were **no significant difference**

between the perceptions of students and practitioners toward the contribution of *Public Sector Accounting* to knowledge and skill. Further t-test was using Equal Variances Assumed.

However, since the probability toward the contribution to character was lower than 0.05, it indicated that **Ho were rejected** or there was **significant difference** perception between student and practitioner toward the contribution of the *Public Sector Accounting* to increase the character.

Using the **Equal variances assumed**, the t-test showed value of -0.979 for knowledge and 0.994 for skill. The respective probabilities for knowledge and skill were of 0.331 and 0.324. Because the probabilities for knowledge and skill were higher than 0.05, those values indicating that **Ho were accepted** or there was **no significant difference** perception between student and practitioner toward the contribution of *Public Sector Accounting* to knowledge and skill.

Using the **Equal Variances not Assumed**, the t-test showed value of 1.682 for character with probability of 0.116. The probabilities that was higher than 0.05, indicated that **Ho were accepted** or there was **no significant difference** perception between student and practitioner toward the contribution of *Public Sector Accounting* to character.

The intervals of the mean difference were lower about –0.8097 for knowledge, -0.2160 for character, and -0.2850 for skill. And upper intervals were about 0.2764 for knowledge, 1.7493 for character, and 0.8517 for skill.

X.4. The courses experiencing change in academic SCS.

X.4.1. INTRODUCTION TO ACCOUNTING I (Before : 2 SCS, Now : 3 SCS).

Table 4.39

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X4.1	student	60	4.4167	.8693	.1122
	Practitioner	12	3.9167	.5149	.1486
X4.1K	student	60	4.5833	.5612	7.245E-02
	Practitioner	12	4.2500	.6216	.1794
X4.1C	student	60	3.7167	1.1061	.1428
	Practitioner	12	3.0000	1.5374	.4438
X4.1S	student	60	4.2500	.9136	.1180
	Practitioner	12	4.2500	.8660	.2500

Table 4.40

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
X4.1	Equal variances assumed	5.065	.014	1.818	70	.073	.5000	.2750	-4.965E-02	1.0196
	Equal variances not assumed			2.685	25.585	.013	.5000	.1863	.1168	.8832
X4.1K	Equal variances assumed	.034	.855	1.846	70	.069	.3333	.1806	-2.668E-02	.6935
	Equal variances not assumed			1.733	14.600	.105	.3333	.1935	-7.90E-02	.7457
X4.1C	Equal variances assumed	4.599	.035	1.914	70	.060	.7167	.3745	-3.27E-02	1.4638
	Equal variances not assumed			1.637	13.365	.125	.7167	.4378	-.2277	1.6611
X4.1S	Equal variances assumed	.574	.451	.000	70	1.000	.0000	.2069	-.4128	.4128
	Equal variances not assumed			.000	16.260	1.000	.0000	.2764	-.5851	.5851

From the table above, the data showed that the students perceived the *changing academic SCS load of Introduction to Accounting I* was **Very Relevant** to equip the students in fulfill business needs, while the practitioners perceived it as **Relevant**. A deeper analysis showed that the mean value of student was higher than the mean value of practitioner. It was indicating that the students perceive *the changing academic SCS load Introduction to Accounting I* in new curriculum had higher degree of relevance to the business needs. The mean value of the students and practitioner was 4.4167 and 3.9167 respectively. The different of the mean value was for 0.5000.

The F-test showed value of 5.295 with probability of 0.024 since the probability was lower than 0.05, means that the **Ho was rejected** or **Ha was accepted**. In other words, there was **significant difference** between the perceptions of students and practitioners toward the relevance of *the changing academic SCS load of Introduction to Accounting I*.

Using **Equal Variances not Assumed**, the t-test showed value of 2.685, with the probability of 0.013. Probability value that was lower than 0.05 indicating that the **Ho was rejected** or in other words, there was **significant difference** between the perceptions of students and practitioners toward the relevance of the changing academic SCS load *Introduction to Accounting I*. The interval of the mean difference was lower for 0.1168 and upper for 0.8832.

To analyze the different, we could referred back to the purpose of *Introduction to Accounting I* that included in KSDCs (knowledge and skill development courses) that aim at laid foundation for developing essential skill required to be accountant professional. Here we saw that, students thought that by increasing the SCS of *Introduction to Accounting I* they could get the sufficient basic knowledge of accounting, especially in preparing them to challenged the Accounting professions, problems or activities. The practitioners also perceived *Introduction to Accounting I* had relevance to equipped students with sufficient basic knowledge of accounting. However, since practitioners really had the experiences in real work activities then they knew better that to challenge the requirement of business needs *Introduction to Accounting I* not only the solutions because it should accompanied by many factors.

The table also showed that, according to students the contribution of *Introduction to Accounting I* to increase knowledge, character, and skill were **Very High** (to increase knowledge and skill) and **High** (for character). While the

practitioners perception were **Very High** (for knowledge and skill) and **Moderate** (for character).

Deeper analyses showed that the mean values of students toward contribution to knowledge and character were higher than mean values of practitioners. They indicated that students perceived *Introduction to Accounting I* had higher contribution to increase knowledge and character. However, the mean value of students and practitioner toward contribution to skill was equal. It indicated that both students and practitioners had same degree of perception to the contribution to skill.

The mean values of student were 4.5833 for knowledge, 3.7167 for character and 4.2500 for skill. The practitioner mean values were 4.2500 for knowledge, 3.0000 for character and 4.2500 for skill. The difference of the mean values of students and practitioners were 0.3333 for knowledge, 0.7167 for character, and 0.0000 for skill.

The F-test showed value of 0.034 for knowledge, 4.599 for character, and 0.574 for skill. The respective probabilities for knowledge, character and skill were of 0.855, 0.035 and 0.451. Since the probabilities for knowledge and skill were higher than 0.05, mean that the **Ho were accepted**, or in other words, there were **no significant difference** between the perceptions of students and practitioners toward the contribution of *Introduction to Accounting I* to knowledge and skill. Further t-test was using Equal Variances Assumed.

However, since the probability toward the contribution to character was lower than 0.05, it indicated that **Ho were rejected** or there was **significant difference** perception between student and practitioner toward the contribution of the *Introduction to Accounting I* to increase the character.

Using the **Equal variances assumed,** the t-test showed value of 1.846 for knowledge and 0.000 for skill. The respective probabilities for knowledge and skill

were of 0.069 and 1.000. Because the probabilities for knowledge and skill were higher than 0.05, those values indicating that **Ho were accepted** or there was **no significant difference** perception between student and practitioner toward the contribution of *Introduction to Accounting I* to knowledge and skill.

Using the **Equal Variances not Assumed,** the t-test showed value of 1.537 for character with probability of 0.148. The probabilities that was higher than 0.05, indicated that **Ho were accepted** or there was **no significant difference** perception between student and practitioner toward the contribution of *Introduction to Accounting I* to character.

The intervals of the mean difference were lower about 2.69E-02 for knowledge, -0.2877 for character, and -0.5716 for skill. And upper intervals were about 0.6935 for knowledge, 1.7211 for character, and 0.5716 for skill.

X.4.2. INTRODUCTION TO ACCOUNTING II (Before : 2 SCS, Now :3 SCS).

Table 4.41

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X4.2	student	60	4.4167	.8693	.1122
	Practitioner	12	4.0000	.4264	.1231
X4.2K	student	60	4.6000	.5584	7.210E-02
	Practitioner	12	4.2500	.6216	.1794
X4.2C	student	60	3.6833	1.1423	.1475
	Practitioner	12	3.1667	1.3371	.3860
X4.2S	student	60	4.2833	.8456	.1092
	Practitioner	12	4.2500	.8660	.2500

Table 4.42

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
X4.2	Equal variances assumed	10.014	.002	1.675	70	.111	.416	.2580	-9.76E-02	.9312
	Equal variances not assumed			2.501	32.677	.018	.4167	.1666	7.766E-02	.7557
X4.2K	Equal variances assumed	.004	.932	1.940	70	.056	.3500	.1804	-9.76E-03	.7098
	Equal variances not assumed			1.871	34.761	.091	.3500	.1870	-6.21E-02	.7621
X4.3C	Equal variances assumed	1.438	.235	1.200	70	.160	.2667	.2223	-.1758	.7092
	Equal variances not assumed			1.250	14.366	.231	.2667	.2134	-.1912	.7246
X4.2S	Equal variances assumed	.190	.664	.124	70	.902	3.333E-02	.2664	-.5026	.5692
	Equal variances not assumed			.107	17.489	.916	3.333E-02	.3126	-.6248	.6915

From the table above, the data showed that the students perceived the *changing SCS load of Introduction to Accounting II* was **Very Relevant** to equip the students in fulfill business needs, while the practitioners perceived it as **Relevant**. A deeper analysis showed that the mean value of student was higher than the mean value of practitioner. It indicated that the students perceived *the changing SCS of Introduction to Accounting II* in new curriculum had higher degree of relevance to the business needs. The mean value of the students and practitioner was 4.4167 and 4.0000 respectively. The different of the mean value was for 0.4167.

The F-test showed value of 10.014 with probability of 0.002 since the probability was lower than 0.05, means that the **Ho was rejected** or **Ha was accepted** or there was **significant difference** between the perceptions of students and practitioners toward the relevance of the changing SCS of *Intro. to Accounting II*.

Using **Equal Variances not Assumed**, the t-test showed value of 2.501, with the probability of 0.018. Probability value that was lower than 0.05 indicating that the **Ho was rejected** or in other words, there was **significant difference** between the perceptions of students and practitioners toward the relevance of the changing

academic SCS load *Introduction to Accounting II*. The interval of the mean difference was lower for 7.765E-02 and upper for 0.7557

To analyze the different, we could referred back to the purpose of *Introduction to Accounting II* that included in KSDC's that aim at laid foundation for developing essential skill required to be accountant professional. Here we saw that, students thought that by increasing the SCS of *Introduction to Accounting II* they could get the sufficient basic knowledge of accounting, especially in preparing them to challenged the Accounting professions, problems or activities. The practitioners also perceived *Introduction to Accounting II* had relevance to equipped students with sufficient basic knowledge of accounting. However, same as before, since practitioners really had the experiences in real work activities then they knew better that to challenge the requirement of business needs *Introduction to Accounting II* not only the solutions because it should be accompanied by many factors.

The table also showed that, according to students the contribution of *Introduction to Accounting II* to increase knowledge, character, and skill were **Very High** (to increase knowledge and skill) and **High** (for character). While the practitioners perception were **Very High** (for knowledge and skill) and **Moderate** (for character). Deeper analyses showed that the overall mean values of students toward contribution to knowledge, character, and skill were higher than mean values of practitioners. They indicated that students perceived *Introduction to Accounting II* had higher contribution degree to increase knowledge, character, and skill.

The mean values of student were 4.6000 for knowledge, 3.6833 for character and 4.2833 for skill. The practitioner mean values were 4.2500 for knowledge, 3.1667 for character and 4.2500 for skill. The difference of the mean values were 0.3500 for knowledge, 0.5167 for character, and 3.333E-02 for skill.

The F-test showed value of 0.007 for knowledge, 1.138 for character, and 0.190 for skill. The respective probabilities for knowledge, character and skill were of 0.932, 0.290 and 0.664. Since the overall probabilities were higher than 0.05, mean that the **Ho were accepted**, or in other words, there were **no significant difference** between the perceptions of students and practitioners toward the contribution of *Introduction to Accounting II* to knowledge, character, and skill.

Using the **Equal variances assumed**, the t-test showed value of 1.946 for knowledge, 1.390 for character and 0.124 for skill. The respective probabilities for knowledge, character and skill were of 0.058, 0.169 and 0.902. Since the overall probabilities were higher than 0.05, they indicated that **Ho were accepted** or there was **no significant difference** perception between student and practitioner toward contribution of *Introduction to Accounting II* to knowledge, character and skill.

The intervals of the mean difference were lower about -8.76E-03 for knowledge, -0.2244 for character, and -0.5020 for skill. And upper intervals were about 0.7088 for knowledge, 1.2578 for character, and 0.5687 for skill.

X.4.3. ACCOUNTING INFORMATION SYSTEM I (Before: 2SCS, Now: 3 SCS).

Table 4.43

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X4.3	student	60	4.2500	.8362	.1079
	Practitioner	12	4.0833	.5149	.1486
X4.3K	student	60	4.2833	.6911	8.923E-02
	Practitioner	12	4.0000	.6030	.1741
X4.3C	student	60	3.4167	1.1687	.1509
	Practitioner	12	3.0833	1.2401	.3580
X4.3S	student	60	3.9833	.9112	.1176
	Practitioner	12	3.7500	.6216	.1794

Table 4.44

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means					
									95% Confidence Interval of the Difference
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
X4.2	Equal variances assumed	6.082	.016	.664	70	.509	.1667	.2510	-.3343	.6676
	Equal variances not assumed			.907	24.390	.373	.1667	.1837	.2122	.5455
X4.3K	Equal variances assumed	3.634	.061	1.301	70	.197	.2833	.2144	-.1445	.7110
	Equal variances not assumed			1.448	17.316	.165	.2833	.1956	-.1288	.6955
X4.3C	Equal variances assumed	.219	.642	.693	70	.491	.1833	.2644	-.3445	.7110
	Equal variances not assumed			.808	15.166	.431	.1833	.2268	-.2999	.6666
X4.3S	Equal variances assumed	.009	.926	.846	70	.400	.2333	.2756	-.3167	.7833
	Equal variances not assumed			1.083	31.788	.288	.2333	.2146	-.2118	.6786

From the table above, the data showed that the students perceived the changing academic SCS load of *Accounting Information System I* was **Very Relevant** to equip the students in fulfill business needs, while practitioners perceived it as **Relevant**. A deeper analysis showed that the mean value of student was higher than the mean value of practitioner. It was indicating that the students perceive the changing academic SCS load *Accounting Information System I* had higher degree of relevance to the business needs, compared to practitioners. The mean value of the students and practitioner was 4.2500 and 4.0833 respectively. The different of the mean value was for 0.1667.

The F-test showed value of 6.082 with probability of 0.016 since the probability was lower than 0.05, means that the **Ho was rejected** or **Ha was accepted**. In other words, there was **significant difference** between the perceptions of students and practitioners toward the relevance of the changing academic SCS load of *Accounting Information System I*.

Using Equal Variances not Assumed, the t-test showed value of 0.907, with the probability of 0.373. Probability value that was higher than 0.05 indicating that the **Ho was accepted**, in other words, there was **no significant difference** between the

perceptions of students and practitioners toward the relevance of the changing academic SCS load *Accounting Information System I*. The interval of the mean difference was lower for -0.2122 and upper for 0.5455.

The table also showed that according to students the contribution of *Accounting Information System I* to increase knowledge, character, and skill were **Very High** (for knowledge) and **High** (for character and skill). While according to practitioners, the contributions were **High** (for knowledge and skill) and **Moderate** (for character). Deeper analyses showed that the overall contribution mean values of students were higher than the overall mean values of practitioners. they indicated that students perceive *Accounting Information System I* had higher contribution degree to increase knowledge, character and skill, compared to practitioners.

The mean values of student were 4.2833 for knowledge, 3.4167 for character and 3.9833 for skill. The practitioner mean values were 4.0000 for knowledge, 3.0833 for character and 3.7500 for skill. The difference of the mean values of students and practitioners were 0.2833 for knowledge, 0.3393 for character, and 0.2333 for skill.

The F-test showed value of 3.624 for knowledge, 0.219 for character, and 0.209 for skill. The respective probabilities for knowledge, character and skill were of 0.061, 0.642 and 0.649. Since the probabilities for knowledge and skill were higher than 0.05, mean that the **Ho were accepted**, or in other words, there were **no significant difference** between the perceptions of students and practitioners toward the contribution of *Introduction to Accounting I* to knowledge, character, and skill.

Using the **Equal variances assumed,** the t-test showed value of 1.321 for knowledge, 0.893 for character and 0.846 for skill. The respective probabilities for knowledge, character and skill were of 0.191, 0.375 and 0.400. Because the overall probabilities were higher than 0.05, they indicated that **Ho were accepted** or there

was **no significant difference** perception between student and practitioner toward the contribution of *Accounting Information System I* to knowledge, character and skill.

The intervals of the mean difference were lower about -0.1443 for knowledge, -0.4110 for character, and -0.3167 for skill. And upper intervals were about 0.7110 for knowledge, 1.0777 for character, and 0.7833 for skill.

X.4.4. ACCOUNTING INFORMATION SYSTEM II (Before: 2SCS, Now:3 SCS).

Table 4.45

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X4.4	student	60	4.1667	.8862	.1144
	Practitioner	12	4.0833	.5149	.1486
X4.4K	student	60	4.2500	.7278	9.396E-02
	Practitioner	12	4.0000	.6030	.1741
X4.4C	student	60	3.3833	1.1658	.1505
	Practitioner	12	3.0000	1.3484	.3892
X4.4S	student	60	3.9500	.9099	.1175
	Practitioner	12	3.7500	.6216	.1794

Table 4.46

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
X4.4	Equal variances assumed	7.619	.009	.311	70	.757	8.333E-02	.2682	-.4451	.6124
	Equal variances not assumed			.444	26.179	.661	8.333E-02	.1876	-.3021	.4688
X4.4K	Equal variances assumed	4.041	.048	1.114	70	.269	.2500	.2244	-.1976	.6976
	Equal variances not assumed			1.264	18.067	.222	.2500	.1978	-.1656	.6656
X4.4C	Equal variances assumed	.882	.351	1.018	70	.312	.3833	.3765	-.3670	1.1337
	Equal variances not assumed			.919	14.113	.373	.3833	.4171	-.5094	1.2761
X4.4S	Equal variances assumed	.316	.576	.776	70	.441	.2000	.2577	-.3133	.7133
	Equal variances not assumed			.933	21.100	.361	.2000	.2145	-.2461	.6461

From the table above, the data showed that both students and practitioners perceive *the changing SCS load of Accounting Information System II* was **relevant** to equip the students in fulfill business needs. A deeper analysis showed that the mean

value of student was higher than the mean value of practitioner. It was indicating that compared to practitioners; the students perceive *the changing SCS load of Accounting Information System II* in new curriculum had higher degree of relevance to the business needs. The mean value of the students and practitioner was 4.1667 and 4.0833 respectively. The different of the mean value was for 8.333E-02.

The F-test showed value of 7.219 with probability of 0.009 since the probability was lower than 0.05, means that the **Ho was rejected** or **Ha was accepted**. In other words, there was **significant difference** between the perceptions of students and practitioners toward the relevance of *the changing SCS load of Accounting Information System II*. Further analysis was using Equal Variances not Assumed.

Using **Equal Variances not Assumed**, the t-test showed value of 0.444, with the probability of 0.661. Probability value that was higher than 0.05 indicating that the **Ho was accepted**, in other words, there was **no significant difference** between the perceptions of students and practitioners toward the relevance of *the changing SCS load Accounting Information System II*. The interval of the mean difference was lower for -0.3021 and upper for 0.4688.

The table also showed that according to students the contribution of *Accounting Information System II* to increase knowledge, character, and skill were **Very High** (for knowledge), **Moderate** (for character) **and High** (for skill). While according to practitioners, the contributions were **High** (for knowledge and skill) and **Moderate** (for character). Deeper analyses showed that the overall contribution mean values of students toward knowledge, character, and skill were higher than mean values of the practitioners. They indicated that students perceived *Accounting Information System II* had higher degree of contribution to increase knowledge, character and skill.

The mean values of student were 4.2500 for knowledge, 3.3833 for character and 3.9500 for skill. The practitioner mean values were 4.0000 for knowledge, 3.0000 for character and 3.7500 for skill. The difference of the mean values of students and practitioners were 0.2500 for knowledge, 0.3833 for character, and 0.2000 for skill.

The F-test showed value of 4.041 for knowledge, 0.882 for character, and 0.316 for skill. The respective probabilities for knowledge, character and skill were of 0.048, 0.351 and 0.576. Since the probabilities for character and skill were higher than 0.05, mean that the **Ho were accepted**, or in other words, there were **no significant difference** between the perceptions of students and practitioners toward the contribution of *Accounting Information System II* to character and skill. Further t-test was using Equal variances Assumed.

However, because the probability for knowledge was lower than 0.05, mean that the **Ho was rejected**, or there was **significant difference** between the perceptions of students and practitioners toward the contribution of *Accounting Information System II* to knowledge. Further t-test was using Equal variances not Assumed.

Using the **Equal variances assumed;** the t-test showed value of 1.013 for character and 0.726 for skill. The respective probabilities for character and skill were of 0.314 and 0.470. Because the probabilities were higher than 0.05, those values indicating that **Ho were accepted** or there was **no significant difference** perception between student and practitioner toward the contribution of *Accounting Information System II* to character and skill.

Using the **Equal Variances not Assumed;** the t-test showed value of 1.264 for knowledge with probability of 0.222. Because the probability was higher than 0.05, the value indicated that **Ho were accepted** or there was **no significant difference**

perception between student and practitioner toward the contribution of *Accounting Information System II* to knowledge.

The intervals of the mean difference were lower about -0.1665 for knowledge, -0.3712 for character, and -0.3493 for skill. And upper intervals were about 0.6655 for knowledge, 1.1379 for character, and 0.7493 for skill.

X.4.5. THE AMOUNT OF SCS LOAD ON ELECTIVE SUBJECTS (Before : 9 SCS, Now : 12 SCS).

Table 4.47

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X4.5	student	60	3.9500	1.0803	.1395
	Practitioner	12	3.9167	.5149	.1486
X4.5K	student	60	4.1167	.7831	.1011
	Practitioner	12	4.0000	.8528	.2462
X4.5C	student	60	3.6500	.9173	.1184
	Practitioner	12	3.2500	1.0553	.3046
X4.5S	student	60	3.7333	.8610	.1111
	Practitioner	12	3.6667	.8876	.2562

Table 4.48

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
X4.5	Equal variances assumed	6.877	.010	.104	70	.917	3.333E-02	.3202	-.6053	.6719
	Equal variances not assumed			.164	33.979	.871	3.333E-02	.2036	-.3809	.4476
X4.5K	Equal variances assumed	.103	.749	.464	70	.644	.1167	.2512	-.3844	.6177
	Equal variances not assumed			.438	14.044	.667	.1167	.2661	-.4508	.6841
X4.5C	Equal variances assumed	.009	.925	1.145	70	.256	.4000	.3493	-.2971	1.097
	Equal variances not assumed			1.224	14.514	.241	.4000	.3268	-.2987	1.099
X4.5S	Equal variances assumed	.009	.924	.244	70	.808	6.667E-02	.2730	-.4780	.6113
	Equal variances not assumed			.239	16.437	.814	6.667E-02	.2793	-.5272	.6605

From the table above, the data showed that both students and practitioners perceive the relevance of *changing in Amount of elective SCS load* was **Relevant** to

equip the students in fulfill business needs. A deeper analysis showed that the mean value of student was higher than the mean value of practitioner. It was indicate that compared to practitioners; students perceive the *changing in Amount of elective SCS load* in new curriculum had higher degree of relevance to the business needs. The mean value of the students and practitioner was 3.9500 and 3.9167 respectively. The different of the mean value was for 3.333E-02.

The F-test showed value of 6.977 with probability of 0.010 since the probability was lower than 0.05, means that the **Ho was rejected** or **Ha was accepted**. In other words, there was **significant difference** between the perceptions of students and practitioners toward the relevance of *the changing in Amount of elective SCS load*.

Using **Equal Variances not Assumed**, the t-test showed value of 0.164, with the probability of 0.871. Probability value that was higher than 0.05 indicating that the **Ho was accepted**, in other words, there was **no significant difference** between the perceptions of students and practitioners toward the relevance of *the changing in Amount of elective SCS load*. The interval of the mean difference was lower for -0.3809 and upper for 0.4476.

The table also showed that according to students the contribution of *elective Subjects* to increase knowledge, character and skill were **High,** respectively. While according to practitioners, the contributions were **High** (for knowledge and skill) and **Moderate** (for character). Deeper analyses showed that the overall mean values of students toward knowledge, character, and skill were higher than mean values of practitioners. They indicated that the students perceive the *elective Subjects* had higher contribution degree to knowledge, character, and skill.

The mean values of student were 4.1167 for knowledge, 3.6500 for character and 3.7333 for skill. The practitioner mean values were 4.0000 for knowledge, 3.2500

for character and 3.6667 for skill. The differences of the mean values were 0.1167 for knowledge, 0.4000 for character, and 6.667E-02 for skill.

The F-test showed value of 0.103 for knowledge, 0.008 for character, and 0.009 for skill. The respective probabilities for knowledge, character and skill were of 0.749, 0.929 and 0.924. Since the probabilities for character and skill were higher than 0.05, mean that the **Ho were accepted**, or in other words, there were **no significant difference** between the perceptions of students and practitioners toward the contribution of *elective* to knowledge, character and skill.

Using the Equal variances assumed; the t-test showed value of 0.464 for knowledge, 1.345 for character and 0.244 for skill. The respective probabilities for knowledge, character and skill were of 0.644, 0.183 and 0.808. Because the overall probabilities were higher than 0.05, those values indicating that **Ho were accepted** or there was **no significant difference** perception between student and practitioner toward the contribution of *elective* to knowledge, character and skill.

The intervals of the mean difference were lower about -0.3844 for knowledge, -0.1931 for character, and -0.4790 for skill. And upper intervals were about 0.6177 for knowledge, 0.9931 for character, and 0.6123 for skill.

X.4.6. THESIS (Before : 6 SCS, Now : 4 SCS).

Table 4.49

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X4.6	student	60	3.5000	1.2954	.1672
	Practitioner	12	3.5000	1.0000	.2887
X4.6K	student	60	4.4333	.6979	9.009E-02
	Practitioner	12	3.9167	.5149	.1486
X4.6C	student	60	4.0833	.9074	.1171
	Practitioner	12	3.1667	1.0299	.2973
X4.6S	student	60	4.3833	.6402	8.265E-02
	Practitioner	12	3.9167	.6686	.1930

Table 4.50

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means					
									95% Confidence Interval of the Difference
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
X4.5	Equal variances assumed	2.093	.152	.000	10	1.000	.0000	.3464	-.7906	.7906
	Equal variances not assumed			.000	9.000	1.000	.0000	.3536	-.8077	.8077
X4.6K	Equal variances assumed	9.795	.003	-2.400	10	.038	-.5167	.2152	-.9958E-02	-.9400
	Equal variances not assumed			-2.400	20.061	.026	-.5167	.2152	-.9647	-.0687
X4.6P	Equal variances assumed	.000	.000	-1.437	10	.181	-.3667	.2551	-.9343	.2010
	Equal variances not assumed			-1.437	14.000	.172	-.3667	.2551	-.9126	.1793
X4.6S	Equal variances assumed	5.440	.041	-2.268	10	.046	-.4667	.2059	-.9252E-02	-.9241
	Equal variances not assumed			-2.268	10.800	.045	-.4667	.2059	-.9005E-02	-.9434

From the table above, the data showed that both students and practitioners perceive the relevance of changing in *Amount of thesis SCS load* was **Relevant** to equip the students in fulfill business needs. A deeper analysis showed that the mean value of student was equal with the mean value of practitioner. It was indicate both practitioners and students had equal degree of perception toward the changing in *Amount of thesis load* relevance to the business needs. The mean value of the students and practitioner was 3.5000 respectively. The different of mean value was for 0.0000.

The F-test showed value of 2.093 with probability of 0.152 since the probability was higher than 0.05, means that the **Ho was accepted**. In other words, there was **no significant difference** between the perceptions of students and practitioners toward the relevance of the changing in *Amount of thesis load* to the business needs.

Using **Equal Variances Assumed**, the t-test showed value of 0.000, with the probability of 1.000. Probability value that was higher than 0.05 indicating that **Ho was accepted**, or there was **no significant difference** perceptions between students and practitioners toward the relevance of the changing in *Amount of thesis load*. The interval of the mean difference was lower for -0.7906 and upper for 0.7906.

The table also showed that according to students the contribution of *thesis* to increase knowledge, character and skill were **Very High** (for knowledge and skill) and **High** (for character). While according to practitioners, the contributions were **High** (for knowledge and skill) and **Moderate** (for character). Deeper analyses showed that the overall contribution mean values of students toward knowledge, character, and skill were higher than mean values of practitioners. Those values indicated that student perceived *thesis* had higher degree of contribution to improve knowledge, character, and skills.

The mean values of student were 4.4333 for knowledge, 4.0833 for character and 4.3833 for skill. The practitioner mean values were 3.9167 for knowledge, 3.1667 for character and 3.9167 for skill. The difference of the mean values of students and practitioners were 0.5167 for knowledge, 0.9167 for character, and 0.4667 for skill.

The F-test showed value of 9.795 for knowledge, 0.200 for character, and 5.740 for skill. The respective probabilities for knowledge, character and skill were of 0.003, 0.656 and 0.019. Since the probabilities for knowledge and skill were lower than 0.05, indicated that the **Ho was rejected (Ha were accepted)** or there were **significant difference** between perceptions of students and practitioners toward the contribution of *thesis* to knowledge and skill. Further t-test used Equal Variances not Assumed.

However, since the probability character was higher than 0.05, mean that the **Ho was accepted.** In other words, there was **no significant difference** between the perceptions of students and practitioners toward the contribution of thesis *to* character. Further t-test was using Equal Variances Assumed.

Using the **Equal Variances not Assumed;** the t-test showed value of 2.972 for knowledge and 2.223 for skill. The respective probabilities for knowledge and skill

were of 0.008 and 0.042. Because the overall probabilities were lower than 0.05, those values indicating that **Ho were rejected** or **Ha were accepted**. In other words, there was **significant difference** perception between student and practitioner toward the contribution of *thesis* to knowledge and skill.

Using the **Equal Variances Assumed**, the t-test showed value of 3.125 for character with probability of 0.03. Because the probability was lower than 0.05, it indicated that **Ho rejected** or **Ha was accepted**. In other words, there was **significant difference** perception between student and practitioner toward the contribution of *thesis* to character.

The significant difference signaled that thesis which was aimed at developing conditions where students could implement what they already given in college and as the requirement of graduation, according to students gave them very high contribution and relevance to equipped them to challenge business needs. This could be so because by doing thesis, they were forced to find the real problem in real world and analyze it. regarding the SCS load which were being reduced will help them to adjusted the grade of GPA/GPS. Because lower SCS when they could not get satisfied mark on thesis would not reduced their GPA result too much. However according to practitioners, the changing SCS did not have much relevance to business need, because thesis often did not calculated separately in evaluating a performance of students. The practitioners just looked at glance GPA. Thesis only had an influence when students decided to have career in academic path where all academic performance be evaluated more than in business in general.

The intervals of the mean difference were lower about 0.1542 for knowledge, 0.3315 for character, and 1.995E-02 for skill. And upper intervals were about 0.8792 for knowledge, 1.5018 for character, and 0.9134 for skill.

X.5. The courses that eliminated in new accounting curriculum of FE UII.

X.5.1. INDONESIAN

Table 4.51

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X5.1	student	60	3.6833	.9476	.1223
	Practitioner	12	3.2500	.7538	.2176

Table 4.52

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
X5.1	Equal variances assumed	.904	.345	1.490	70	.141	.4333	.2909	-.1468	1.0135
	Equal variances not assumed			1.736	18.705	.099	.4333	.2496	-8.97E-02	.9564

From the table above, the data showed that students perceived the elimination of *Indonesian* was **Relevant** to the business needs, while the practitioners' perception was **Moderate**. A deeper analysis showed that mean value of students was higher than mean value of practitioners. It indicated that students perceived the elimination of *Indonesian* in new curriculum had higher degree relevance to the business needs, compared to practitioners. The mean value of the students and practitioner was 3.6833 and 3.2500 respectively. The different of the mean value was for 0.4333.

The F-test showed value of 0.904 with probability of 0.345. Since the probability was higher than 0.05, means that the **Ho was accepted**, in other words, there was **no significant difference** between the perceptions of students and practitioners toward the relevance of elimination of *Indonesian*.

Using **equal variances assumed**, the t-test showed value of 1.490, with the probability of 0.141. Probability value that was higher than 0.05 indicating that the **Ho was accepted** or there was **no significant difference** between the perceptions of

students and practitioners toward the relevance of elimination of *Indonesian*. The interval of the mean difference was lower for -0.1468 and upper for 1.0135.

X.5.2. SOCIOLOGY AND POLITICS

Table 4.53

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X5.2	student	60	3.2833	1.1511	.1486
	Practitioner	12	3.8333	.7177	.2072

Table 4.54

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
X5.2	Equal variances assumed	5.271	.025	-1.589	70	.117	-.5500	.3461	-1.2403	.1403
	Equal variances not assumed			-2.157	24.043	.041	-.5500	.2550	-1.0762	-2.38E-02

From the table above, the data showed that students perceived the relevance of elimination of *Sociology and Politics* of was **Moderate** to equip the students in fulfill business needs, while practitioners perceptions was **Relevant**. A deeper analysis showed that mean value of practitioners was higher than mean value of students. It was indicated that, compared to students; practitioners perceived the elimination of *Sociology and Politics* from new curriculum had higher degree of relevance to the business needs. The mean value of the students and practitioner was 3.2833 and 3.8333 respectively. The different of the mean value was for -0.5500.

The F-test showed value of 5.271 with probability of 0.025. Since the probability was lower than 0.05, indicated that the **Ho was rejected**, in other words, there was **significant difference** between the perceptions of students and practitioners toward the relevance of elimination of *Sociology and Politics*.

Using **Equal Variances not Assumed**, the t-test showed value of -2.157 with the probability of 0.041. Probability value that was lower than 0.05 indicating that the **Ho was rejected** or **Ha was accepted.** In other word, there was **significant difference** between the perceptions of students and practitioners toward the relevance of elimination of *Sociology and Politics*. The interval of mean difference was lower for -1.0762 and upper for -2.38E-02.

To analyze the different we should referred back to the purpose of *Sociology and Politics* in old curriculum. *Sociology and Politics* was classified as a General Basic Profession Courses or KSDCs in new curricula, which aimed at building intellectual and moral integrity among students.

From the research, we could see that practitioners perceived that the elimination of *Sociology and Politics* was relevant to business needs. It was because that according practitioners *Sociology and Politics* was not build relevant intellectual and moral integrity to students of accounting. While the students perceived that *Sociology and Politics* gave them moderate degree of moral integrity and intellectual (not high but also not low). This could be happened since students did not have real experiences in real work activities and was full of idealism toward what should be done in social and politics matters.

X.5.3. PRINCIPLE OF CULTURES

Table 4.55

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X5.3	student	60	3.6000	1.0767	.1390
	Practitioner	12	3.8333	.5774	.1667

Table 4.56

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
X5.3	Equal variances assumed	4.799	.032	-.727	70	.470	-.2333	.3209	-.8733	.4066
	Equal variances not assumed			-1.075	29.000	.291	-.2333	.2170	-.6772	.2105

From the table above, the data showed that both students and practitioners perceived that the elimination of *Principle of Culture* was **Relevant** to equip the students in fulfill business needs. A deeper analysis showed that mean value of practitioners was higher than mean value of students. It indicated that practitioners perceived the elimination of *Principle of Culture* had higher degree of relevance to the business needs. The mean value of the students and practitioner was 3.6000 and 3.8333 respectively. The different of the mean value was for -0.2333.

The F-test showed value of 4.799 with probability of 0.032. Since the probability was lower than 0.05, indicated that the **Ho was rejected**, in other words, there was **significant difference** between the perceptions of students and practitioners toward the relevance of elimination of *Principle of Culture*.

Using **Equal Variances not Assumed,** the t-test showed value of -1.075 with the probability of 0.291. The probability that was higher than 0.05 indicated that **Ho was accepted** or there was **no significant difference** between the perceptions of students and practitioners toward the relevance of *Principle of Culture* elimination. The interval of mean difference was lower for –0.6772 and upper for 0.2105.

X.5.4. PRINCIPLES OF NATURAL SCIENCE

Table 4.57

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X5.4	student	60	3.7333	1.0555	.1363
	Practitioner	12	3.8333	.5774	.1667

Table 4.58

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
X5.4	Equal variances assumed	2.676	.106	-.318	70	.752	-.1000	.3149	-.7280	.5280
	Equal variances not assumed			-.465	28.267	.646	-.1000	.2153	-.5408	.3408

From the table above, the data showed that both students and practitioners perceived the elimination of *Principle of Natural Science* was **Relevant** to equip the students in fulfill business needs. A deeper analysis showed that mean value of practitioners was higher than mean value of students. It was indicate that practitioners had higher degree of perception toward the relevance of the elimination of *Principle of Natural Science* to business needs. The mean value of the students and practitioner was 3.7333 and 3.8333 respectively. The different of the mean value was for -0.1000.

The F-test showed value of 2.676 with probability of 0.108. Since the probability was higher than 0.05 indicated that the **Ho was accepted**, in other words, there was **no significant difference** between the perceptions of students and practitioners toward the relevance of elimination of *Principle of Natural Science*.

Using **Equal Variances Assumed**, the t-test showed value of -0.318 with the probability of 0.752. The probability that higher than 0.05 indicated that the **Ho was accepted.** In other word, there was **no significant difference** between the perceptions of students and practitioners toward the relevance of elimination of *Principle of*

Natural Science. The interval of mean difference was lower for –0.7280 and upper for 0.5280.

X.5.5. COOPERATIVE ECONOMICS

Table 4.59

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X5.5	student	60	3.2000	1.0851	.1298
	Practitioner	12	3.1667	.8348	.2410

Table 4.60

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
X5.5	Equal variances assumed	1.869	.176	.108	70	.915	3.333E-02	.3100	-.5849	.6516
	Equal variances not assumed			.122	18.019	.904	3.333E-02	.2737	-.5417	.6083

From the table above, the data showed that both students and practitioners perceive the relevance of the elimination of *Cooperative Economics* was **Moderate** to equip the students in fulfill business needs. A deeper analysis showed that mean value of students was higher than mean value of practitioners. It indicated that students perceived the elimination of *Cooperative Economics* had higher degree of relevance to the business needs. The mean value of the students and practitioner was 3.2000 and 3.1667 respectively. The different of the mean value was for 3.333E-02.

The F-test showed value of 1.869 with probability of 0.176. Since the probability was higher than 0.05 indicated that the **Ho was accepted**, in other words, there was **no significant difference** between the perceptions of students and practitioners toward the relevance of elimination of *Cooperative Economics*.

Using **Equal Variances Assumed**, the t-test showed value of 0.108 with the probability of 0.915. The probability that was higher than 0.05 indicated that **Ho was accepted or** there was **no significant difference** between the perceptions of students and practitioners toward the relevance of *Cooperative Economics* elimination. The interval of mean difference was lower for –0.5849 and upper for 0.6516.

X.5.6. INTRODUCTION TO MANAGEMENT

Table 4.61

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X5.6	student	60	3.4500	1.0644	.1374
	Practitioner	12	2.7500	1.1382	.3286

Table 4.62

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means					
									95% Confidence Interval of the Difference
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
X5.6	Equal variances assumed	.002	.969	2.057	70	.043	.7000	.3404	2.114E-02	1.3789
	Equal variances not assumed			1.965	15.099	.068	.7000	.3561	-5.87E-02	1.4587

From the table above, the data showed that students perceived the elimination of *Introduction to Management* was **Relevant to** equip the students in fulfill business needs, while practitioners perceived it was **Moderate.** A deeper analysis showed that mean value of students was higher than mean value of practitioners. It was indicated that students had higher degree of perception toward the relevance of *Introduction to Management* elimination to the business needs. The mean value of the students and practitioner was 3.4500 and 2.7500 respectively. The different of the mean value was for 0.7000.

The F-test showed value of 0.002 with probability of 0.969. Since the probability was higher than 0.05 indicated that the **Ho was accepted**, in other words, there was **no significant difference** between the perceptions of students and practitioners toward the relevance of elimination of *Introduction to Management*.

Using **Equal Variances Assumed,** the t-test showed value of 2.057 with the probability of 0.043. The probability that was lower than 0.05 indicated that the **Ho was rejected** or **Ha was accepted.** In other word, there was **significant difference** between the perceptions of students and practitioners toward the relevance of elimination of *Introduction to Management*. The interval of mean difference was lower for 2.114E-02 and upper for 1.3789. Again, to analyze the different, we should referred back to the purpose of *Introduction to Management* in old curriculum. *Introduction to Management* was classified as a General Basic Profession Courses that aimed at built intellectual and moral integrity among students. In this case was to build intellectual integrity toward management. And since it was an introductory so that it aimed also to give the basic knowledge about management. Considered the practitioners answer, we could see that practitioners perceived *Introduction to Management* had a role to provide the basic knowledge of management of which will be useful in the future of Accounting students, this was so since they though that the elimination of *Introduction to Management* value for them was moderate. That value implied that practitioners neither support nor prevent the elimination of *Introduction to Management*. Compared to students, that perceived that the elimination of this course was relevant to equipped them may indicated that students after token the course once before felt that the course had not much usefulness to add their knowledge. Moreover, this might occurred because students felt that *Introduction to Management* had nothing to do with Accounting as their major interest, and they

could not depicted on what way that this course would helped them in real work since it just an introductory and not affiliated directly with Accounting. They thought that this course should belong to management program, and learned by the students that on the purposed of study management.

X.5.7. INTRODUCTION TO DEVELOPMENT ECONOMICS

Table 4.63

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X5.7	student	60	3.4500	.8522	.1100
	Practitioner	12	2.9167	.7930	.2289

Table 4.64

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
X5.7	Equal variances assumed	.935	.364	2.000	70	.049	.5333	.2666	.543E-03	1.0651
	Equal variances not assumed			2.100	16.505	.051	.5333	.2540	-3.73E-03	1.0704

From the table above, the data showed that students perceived the elimination of *Introduction to Development Economics* was **Moderate** to equip the students in fulfill business needs. While, the according to practitioners it was **Not Relevant.** A deeper analysis showed that mean value of students was higher than mean value of practitioners. It was indicated that students perceived the elimination of *Introduction to Development Economics* from new curriculum had more relevance to the business needs. The mean value of the students and practitioner was 3.4500 and 2.9167 respectively. The different of the mean value was for 0.5333.

The F-test showed value of 0.835 with probability of 0.364. Since the probability was higher than 0.05 indicated that the **Ho was accepted**, in other words, there was **no significant difference** between the perceptions of students and practitioners toward the relevance of elimination of *Introduction to Development Economics*.

Using **Equal Variances Assumed,** the t-test showed value of 2.000 with the probability of 0.049. The probability that was lower than 0.05 indicated that the **Ho was rejected** or **Ha was accepted.** In other word, there was **significant difference** between the perceptions of students and practitioners toward the relevance of elimination of *Introduction to Development Economics*. The interval of mean difference was lower for 1.543E-03 and upper for 1.0651.

X.5.8. INTERMEDIATE MICROECONOMICS

Table 4.65

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X5.8	student	60	3.0833	.9618	.1242
	Practitioner	12	2.5000	.6742	.1946

Table 4.66

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
X5.8	Equal variances assumed	1.321	.254	1.999	70	.049	.5833	.2918	.453E-03	1.1652
	Equal variances not assumed			2.527	21.125	.020	.5833	.2309	.1034	1.0633

From the table above, the data showed that according to students the elimination of *Intermediate Microeconomics* was **Moderate** to equip the students in fulfill

business needs. While, the according to practitioners it was **Not Relevant.** A deeper analysis showed that mean value of students was higher than mean value of practitioners. It was indicated that students perceived the elimination of *Intermediate Microeconomics* from new curriculum had higher degree of relevance to the business needs. The mean value of the students and practitioner was 3.0833 and 2.5000 respectively. The different of the mean value was for 0.5833.

The F-test showed value of 1.321 with probability of 0.254. Since the probability was higher than 0.05 indicated that the **Ho was accepted**, in other words, there was **no significant difference** between the perceptions of students and practitioners toward the relevance of elimination of *Intermediate Microeconomics*.

Using **Equal Variances Assumed,** the t-test showed value of 1.999 with the probability of 0.049. The probability that was lower than 0.05 indicated that the **Ho was rejected** or **Ha was accepted.** In other word, there was **significant difference** between the perceptions of students and practitioners toward the relevance of elimination of *Intermediate Microeconomics*. The interval of mean difference was lower for 1.453E-03 and upper for 1.1652. Referred back to the purpose of *Intermediate Microeconomics*, that included as one of KSDCs courses in old curricula, we could drawn analysis that practitioners did not agree that this course was eliminated from department of Accounting in new curricula since *Intermediate Microeconomics* really had relevance to equipped Accounting students in facing the real world. Practitioners perceived that the course really gave students intellectual integrity about the economics in micro point of view. Compare to students that were perceived that the elimination of *Intermediate Microeconomics* had moderate perception to the elimination, or they did not supported or prevented the elimination.

X.5.9. INTERMEDIATE MACROECONOMICS

Table 4.67

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X5.9	student	60	3.1333	.9291	.1199
	Practitioner	12	2.5833	.6686	.1930

Table 4.68

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
X5.9	Equal variances assumed	.909	.344	1.947	70	.056	.5500	.2825	-1.34E-02	1.1134
	Equal variances not assumed			2.420	20.567	.025	.5500	.2272	7.683E-02	1.0232

From the table above, the data showed that according to students the elimination of *Intermediate Macroeconomics* was **Moderate** to equip the students in fulfill business needs. While, the according to practitioners it was **Not Relevant.** A deeper analysis showed that mean value of students was higher than mean value of practitioners. It was indicated that, compared to practitioners; students perceived the elimination of *Intermediate Macroeconomics* from new curriculum had more relevance to the business needs. The mean value of the students and practitioner was 3.1333 and 2.5833 respectively. The different of the mean value was for 0.5500.

The F-test showed value of 0.909 with probability of 0.344. Since the probability was higher than 0.05 indicated that the **Ho was accepted**, in other words, there was ***no significant difference*** between the perceptions of students and practitioners toward the relevance of elimination of *Intermediate Macroeconomics.*

Using **Equal Variances Assumed,** the t-test showed value of 1.947 with the probability of 0.056. The probability that was higher than 0.05 indicated that the **Ho was accepted.** In other word, there was ***no significant difference*** between the

perceptions of students and practitioners toward the relevance of elimination of *Intermediate Macroeconomics*. The interval of mean difference was lower for -1.34E-02 and upper for 1.1134.

X.5.10. ACCOUNTING SEMINAR

Table 4.69

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X5.10	student	60	2.9833	1.0655	.1376
	Practitioner	12	2.6667	.6513	.1880

Table 4.70

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
X5.10	Equal variances assumed	1.796	.185	.990	70	.326	.3167	.3199	-.3214	.9548
	Equal variances not assumed			1.359	24.611	.186	.3167	.2330	-.1635	.7969

From the table above, the data showed that according to students and practitioners the elimination of *Accounting Seminar* was **Moderate** to equip the students in fulfill business needs. A deeper analysis showed that mean value of students was higher than mean value of practitioners. It was indicated that practitioners; students perceived the elimination of *Accounting Seminar* had higher degree of relevance to the business needs. The mean value of the students and practitioner was 2.9833 and 2.6667 respectively. The different of the mean value was for 0.3167.

The F-test showed value of 1.796 with probability of 0.185. Since the probability was higher than 0.05 indicated that the **Ho was accepted**, in other words,

there was **no significant difference** between the perceptions of students and practitioners toward the relevance of elimination of *Accounting Seminar*.

Using **Equal Variances Assumed**, the t-test showed value of 0.990 with the probability of 0.326. The probability that was higher than 0.05 indicated that **Ho was accepted.** In other word, there was **no significant difference** between the perceptions of students and practitioners toward the relevance of elimination of *Accounting Seminar*. The interval of mean difference was lower for -0.3214 and upper for 0.9548.

X.5.11. ELECTRONIC DATA PROCESSING

Table 4.71

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X5.11	student	60	2.8333	1.0279	.1327
	Practitioner	12	2.5000	.5222	.1508

Table 4.72

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means					
									95% Confidence Interval of the Difference
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
X5.11	Equal variances assumed	2.632	.109	1.001	70	.279	.3333	.3055	-.2760	.9426
	Equal variances not assumed			1.660	31.160	.107	.3333	.2008	-7.62E-02	.7429

From the table above, the data showed that students perceived the elimination of *Electronic Data Processing* was **Moderate** to equip the students in fulfill business needs, while practitioners perceive it **Not Relevant**. A deeper analysis showed that mean value of students was higher than mean value of practitioners. It was indicated that students perceived the elimination of *Electronic Data Processing* from new curriculum had higher degree of relevance to the business needs. The mean value of

the students and practitioner was 2.8333 and 2.5000 respectively. The different of the mean value was for 0.3333.

The F-test showed value of 2.632 with probability of 0.109. Since the probability was higher than 0.05 indicated that the **Ho was accepted**, in other words, there was **no significant difference** between the perceptions of students and practitioners toward the relevance of elimination of *Electronic Data Processing*.

Using **Equal Variances Assumed,** the t-test showed value of 1.091 with the probability of 0.279. The probability that was higher than 0.05 indicated that the **Ho was accepted.** In other word, there was **no significant difference** between the perceptions of students and practitioners toward the relevance of elimination of *Electronic Data Processing*. The interval of mean difference was lower for -0.2760 and upper for 0.9426.

X.5.12. INTERNAL AUDIT

Table 4.73

Group Statistics

	DATA	N	Mean	Std. Deviation	Std. Error Mean
X5.12	student	60	2.6167	1.4033	.1812
	Practitioner	12	2.0833	.2887	8.333E-02

Table 4.74

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
X5.12	Equal variances assumed	21.671	.000	1.304	70	.197	.5333	.4090	-.2824	1.3491
	Equal variances not assumed			2.675	69.839	.009	.5333	.1994	.1356	.9311

From the table above, the data showed that students perceived the elimination of *Internal Audit* was **Moderate** to equip the students in fulfill business needs, while the

- **SUMMARY OF THE ANALYSES**

Table 4.75

SUMMARY OF EACH CLASSIFICATION

Variable	Perception to Classification		t-test	
	Students	Practitioners	Result	Significance
X1	Relevant	Very Relevant	Ho Accepted	Not Significant
X2	Moderate	Relevant	Ho Accepted	Not Significant
X3	Relevant	Relevant	Ho Accepted	Not Significant
X4	Relevant	Relevant	Ho Accepted	Not Significant
X5	Moderate	Moderate	Ho Accepted	Not Significant

Table 4.76

SUMMARY OF EACH CLASSIFICATION CONTRIBUTION

Variable	Perception to Contribution		t-test	
	Students	Practitioners	Result	Significance
X1.K	High	High	Ho Accepted	Not Significant
C	High	Moderate	Ho Accepted	Not Significant
S	High	Moderate	Ho Accepted	Not Significant
X2.K	High	High	Ho Accepted	Not Significant
C	High	High	Ho Accepted	Not Significant
S	Moderate	High	Ho Accepted	Not Significant
X3.K	High	High	Ho Accepted	Not Significant
C	Moderate	Moderate	Ho Accepted	Not Significant
S	High	High	Ho Accepted	Not Significant
X4.K	**Very High**	**High**	**Ho Rejected**	**Significant**
C	High	Moderate	Ho Accepted	Not Significant
S	High	High	Ho Accepted	Not Significant

Table 4.77

SUMMARY OF COURSES UNDER FIRST CLASSIFICATION

Variable	Perception to Classification		t-test	
	Students	Practitioners	Result	Significance
X1.1	Relevant	Very Relevant	Ho Accepted	Not Significant
X1.2	**Moderate**	**Relevant**	**Ho Rejected**	**Significant**
X1.3	Very Relevant	Very Relevant	Ho Accepted	Not Significant
X1.4	Relevant	Very Relevant	Ho Accepted	Not Significant
X1.5	Relevant	Very Relevant	Ho Accepted	Not Significant

X1.6	Relevant	Very Relevant	Ho Accepted	Not Significant
X1.7	Relevant	Very Relevant	Ho Accepted	Not Significant
X1.8	Very Relevant	Relevant	Ho Accepted	Not Significant
X1.9	Very Relevant	Very Relevant	Ho Accepted	Not Significant
X1.10	Relevant	Relevant	Ho Accepted	Not Significant
X1.11	Very Relevant	Very Relevant	Ho Accepted	Not Significant

Table 4.78

THE SUMMARY OF COURSES CONTRIBUTION (FIRST CLASSIFICATION)

Variable	Perception to Contribution		t-test	
	Students	Practitioners	Result	Significance
X1.1K	High	High	Ho Accepted	Not Significant
C	High	High	Ho Accepted	Not Significant
S	Moderate	Moderate	Ho Accepted	Not Significant
X1.2K	Moderate	Moderate	Ho Accepted	Not Significant
C	Moderate	Moderate	Ho Accepted	Not Significant
S	Low	Moderate	Ho Accepted	Not Significant
X1.3K	Very High	High	Ho Accepted	Not Significant
C	**High**	**Moderate**	**Ho Rejected**	**Significant**
S	High	High	Ho Accepted	Not Significant
X1.4K	High	Very High	Ho Accepted	Not Significant
C	Moderate	Moderate	Ho Accepted	Not Significant
S	High	High	Ho Accepted	Not Significant
X1.5K	High	High	Ho Accepted	Not Significant
C	Moderate	Moderate	Ho Accepted	Not Significant
S	High	High	Ho Accepted	Not Significant
X1.6K	High	High	Ho Accepted	Not Significant
C	High	Moderate	Ho Accepted	Not Significant
S	High	High	Ho Accepted	Not Significant
X1.7K	High	High	Ho Accepted	Not Significant
C	High	Moderate	Ho Accepted	Not Significant
S	High	High	Ho Accepted	Not Significant
X1.8K	Very High	High	Ho Accepted	Not Significant
C	**Moderate**	**Moderate**	**Ho Rejected**	**Significant**
S	High	High	Ho Accepted	Not Significant
X1.9K	Very High	High	Ho Accepted	Not Significant
C	High	Moderate	Ho Accepted	Not Significant
S	High	High	Ho Accepted	Not Significant
X1.10K	High	High	Ho Accepted	Not Significant
C	High	Moderate	Ho Accepted	Not Significant
S	High	High	Ho Accepted	Not Significant

X1.1K	Very High	High	Ho Accepted	Not Significant
C	**High**	**low**	**Ho Rejected**	**Significant**
S	High	High	Ho Accepted	Not Significant

Table 4.79

SUMMARY OF EACH COURSE UNDER THIRD CLASSIFICATION

Variable	Perception to Classification		t-test	
	Students	Practitioners	Result	Significance
X3.1	Relevant	Relevant	Ho Accepted	Not Significant
X3.2	Relevant	Relevant	Ho Accepted	Not Significant
X3.3	Relevant	Relevant	Ho Accepted	Not Significant

Table 4.80

THE SUMMARY OF COURSES CONTRIBUTION (THIRD CLASSIFICATION)

Variable	Perception to Contribution		t-test	
	Students	Practitioners	Result	Significance
X3.1K	High	High	Ho Accepted	Not Significant
C	Moderate	Low	Ho Accepted	Not Significant
S	High	High	Ho Accepted	Not Significant
X3.2K	**High**	**High**	**Ho Rejected**	**Significant**
C	Moderate	Moderate	Ho Accepted	Not Significant
S	High	High	Ho Accepted	Not Significant
X3.3K	High	High	Ho Accepted	Not Significant
C	Moderate	low	Ho Accepted	Not Significant
S	High	Moderate	Ho Accepted	Not Significant

Table 4.81

THE SUMMARY OF EACH COURSE UNDER FOURTH CLASSIFICATION

Variable	Perception to Classification		t-test	
	Students	Practitioners	Result	Significance
X4.1	**Very Relevant**	**Relevant**	**Ho Rejected**	**Significant**
X4.2	**Very Relevant**	**Relevant**	**Ho Rejected**	**Significant**
X4.3	Very Relevant	Relevant	Ho Accepted	Not Significant
X4.4	Relevant	Relevant	Ho Accepted	Not Significant
X4.5	Relevant	Relevant	Ho Accepted	Not Significant
X4.6	Relevant	Relevant	Ho Accepted	Not Significant

Table 4.82

THE SUMMARY OF COURSES CONTRIBUTION (FOURTH CLASSIFICATION)

Variable	Perception to Contribution		t-test	
	Students	Practitioners	Result	Significance
X4.1K	Very High	Very High	Ho Accepted	Not Significant
C	High	Moderate	Ho Accepted	Not Significant
S	Very High	Very High	Ho Accepted	Not Significant
X4.2K	Very High	Very High	Ho Accepted	Not Significant
C	High	Moderate	Ho Accepted	Not Significant
S	Very High	Very High	Ho Accepted	Not Significant
X4.3K	Very High	High	Ho Accepted	Not Significant
C	High	Moderate	Ho Accepted	Not Significant
S	High	High	Ho Accepted	Not Significant
X4.4K	Very High	High	Ho Accepted	Not Significant
C	Moderate	Moderate	Ho Accepted	Not Significant
S	High	High	Ho Accepted	Not Significant
X4.5K	High	High	Ho Accepted	Not Significant
C	High	Moderate	Ho Accepted	Not Significant
S	High	High	Ho Accepted	Not Significant
X4.6K	Very High	High	**Ho Rejected**	**Significant**
C	High	Moderate	**Ho Rejected**	**Significant**
S	Very High	High	**Ho Rejected**	**Significant**

Table 4.83

Variable	Perception to Classification		t-test	
	Students	Practitioners	Result	Significance
X5.1	Relevant	Moderate	Ho Accepted	Not Significant
X5.2	**Moderate**	**Relevant**	**Ho Rejected**	**Significant**
X5.3	Relevant	Relevant	Ho Accepted	Not Significant
X5.4	Relevant	Relevant	Ho Accepted	Not Significant
X5.5	Moderate	Moderate	Ho Accepted	Not Significant
X5.6	**Relevant**	**Moderate**	**Ho Rejected**	**Significant**
X5.7	**Relevant**	**Moderate**	**Ho Rejected**	**Significant**
X5.8	**Moderate**	**Not Relevant**	**Ho Rejected**	**Significant**
X5.9	Moderate	Not Relevant	Ho Accepted	Not Significant
X5.10	Moderate	Moderate	Ho Accepted	Not Significant
X5.11	Moderate	Not Relevant	Ho Accepted	Not Significant
X5.12	**Moderate**	**Not Relevant**	**Ho Rejected**	**Significant**

Based on the tables, so we could draw conclusion about the perception of students and practitioners about the relevance of courses classification to prepare the accounting students to challenge the business needs, as follow :

According to Students:	According to Practitioners
Very Relevant classification:	Very Relevant classification:
None.	– *The new courses*
Relevant classification:	Relevant classification:
– The changing category of courses	– The changing category of courses
– The changing SCS load of courses	– The changing SCS load of courses
– *The new courses*	– *The cramming of courses*
Moderate classification relevance:	Moderate classification relevance:
– The elimination of courses	– The elimination of courses
– *The cramming of courses*	

The findings showed that the students supported the application of new accounting curriculum in FE UII especially for new courses, the change in category, and the changing in SCS applied on several courses. However students not much supported neither neglected the two classification in new curriculum like the cramming of two courses into one, and the elimination of some courses. While the practitioners had more variance in perception toward the relevance of courses classification, like students only had average perception of relevant and moderate, while the practitioners had perception from the highest to the lowest.

Based on the similarity of perceptions, we can compare the perceptions of students and practitioners that:

- They both agree with the arrangement of new curriculum that the changing category and the changing SCS of courses could help to prepare the students in challenging the business world. Because the changing category will

increase the possibility of students to have choice of what specialization they would chosen. While the changing SCS affected the time length and the quality of learning toward the courses, where both ways will end with the well equipped accounting students.

- However, the average of students and practitioners did not have same opinion toward the new courses and the cramming of Islamic Economics. Practitioners very supported the new courses offered because those courses can enlarge the knowledge and skill, as well as the character of accounting students. The same thing also happened with the cramming of courses where the practitioners agree that the courses should be crammed, in order to shorten the length of study of students.

Regarding the contribution of courses, According to the practitioners and students the hierarchies of classification of courses with the contributions were:

- **The Classification contributions to knowledge:**

According to Students	According to Practitioners
Very High:	Very High:
– *the changing of SCS load on 6 courses.*	None
High contribution:	High contribution:
– The new courses	– The new courses
– The cramming of courses	– The cramming of courses
– The changing category of courses	– The changing category of courses
	The changing of the SCS load
Moderate, Low Contribution and not contributed:	Moderate, Low Contribution and not contributed:
None	None

- **Classification contribution to character :**

According to Students	According to Practitioners
Very High contribution :	Very High contribution :
None.	None
High contribution:	High contribution:
– The cramming of courses	The cramming of courses
– *The new courses*	
– *The changing of SCS load*	
Moderate contribution:	Moderate Contribution :
– The changing of category	– The changing of category
	– *The new courses*
	– *The changing of SCS load*
Low Contribution and not contributed at all:	Low Contribution and not contributed at all:
None	None

- **Classification contributions to Skill:**

According to Students	According to Practitioners
Very High contribution :	Very High contribution :
None.	None
High contribution:	High contribution:
– The Changing of category	– The changing of category
– The changing of SCS load	– The changing of SCS load
– *The new courses*	– *The cramming of courses*
Moderate contribution:	Moderate Contribution :
– *The cramming of courses*	– *The new courses*
Low Contribution and not contributed at all:	Low Contribution and not contributed at all:
None.	None

Detail analyses showed the comparative perceptions of students and practitioners about the relevance of courses in new curriculum extracted from the findings in this chapter, as follow:

According to Students:

Very Relevant to the business needs:

- Shari'ah Accounting
- Budgeting
- Accounting Programming
- *Capital Market Theory*
- *Introduction to Accounting I*
- *Introduction to Accounting II*
- *Accounting Information System I*

Relevant to the business needs:

- Accounting Information System II
- Public Sector Accounting
- Thesis
- The increase in amount of elective SCS
- Operational Management
- Mathematics for Business
- Consumer behavior
- *Islamic Teaching II*
- *Database Management*
- *Strategic Management*
- *Communication Management*
- *Decision Support System*

Moderate relevance to the business needs:

- *Civic Education*

According to Practitioners:

Very Relevant to the business needs:

- Shari'ah Accounting
- Budgeting
- Accounting Programming
- *Islamic Teaching II*
- *Database management*
- *Strategic Management*
- *Communication Management*
- *Decision Support System*

Relevant to the business needs:

- Accounting Information System II
- Public Sector Accounting
- Thesis
- The increase in amount of elective SCS
- Operational Management
- Mathematics for Business
- Consumer Behavior
- *Civic Education*
- *Capital Market Theory*
- *Introduction to Accounting I*
- *Introduction to Accounting II*
- *Accounting Information System I*

Moderate relevance to the business needs:

None

Regarding the eliminated courses, from the table summaries before we could draw conclusions as follow:

According to Students	According to Practitioners
The elimination was very relevant:	The elimination was very Relevant:
None	None
<u>The elimination was relevant to the business needs:</u>	<u>The elimination was relevant to the business needs:</u>
– Principles of Cultures	– Principles of Cultures
– Principles of natural science	– Principles of natural science
– *Indonesian Introduction to management*	– *Sociology and Politics*
– *Introduction to Development Economic*	
<u>The elimination was not supported nor neglected (moderate):</u>	<u>The elimination was not supported nor neglected (moderate):</u>
Cooperative Economics	– Cooperative Economics
Accounting Seminar	– Accounting Seminar
– *Sociology and Politics*	– *Indonesian Introduction to Management*
– *Intermediate Microeconomics*	
– *Intermediate Macroeconomics*	
– *Electronic Data Processing*	
– *Internal Audit*	
<u>The elimination was not relevant to prepare the students to challenge the business needs:</u>	<u>The elimination was not relevant to prepare the students to challenge the business needs:</u>
None	*Intermediate Microeconomics*
	– *Intermediate Macroeconomics*
	Electronic Data Processing
	– *Internal Audit*

We can see the perception of students and practitioners about the contributions of each course to knowledge, skill and character as follow:

According to Students	According to Practitioners
Very High contribution to knowledge:	Very High contribution to knowledge:
– Introduction to Accounting I	– Introduction to Accounting I
– Introduction to Accounting II	– Introduction to Accounting II
– *Accounting Information System I*	– *Database management*
Accounting Information System II	
– *Shari'ah Accounting*	High contribution to knowledge:
– *Capital market theory*	– Islamic Teaching II
Budgeting	Strategic Management
– *Accounting Programming*	– Communication Management
– *Thesis*	– Decision Support System
	Consumer Behavior
High contribution to knowledge:	– Islamic Economics
– Islamic Teaching II	– Mathematics for Business
– Strategic Management	Operational Management
– Communication Management	– Public Sector Accounting
– Decision Support System	Amount of elective SCS load
Consumer Behavior	– *Shari'ah Accounting*
– Islamic Economics	– *Capital market Theory*
– Mathematics for Business	*Budgeting*
Operational Management	– *Accounting Programming*
– Public Sector Accounting	– *Accounting Information System I*
Amount of elective SCS load	– *Accounting Information System II*
– *Database management*	– *Thesis*
– *The new courses*	
Moderate contribution to knowledge:	Moderate Contribution to knowledge:
– none	– None
Low Contribution or Not contributed to knowledge:	Low Contribution or Not contributed to knowledge:
None	None

According to Students

Very High contribution to Skill :

- Introduction to Accounting I
- Introduction to Accounting II
- *Thesis*

High contribution to Skill:

- Shari'ah Accounting
- Database management
- Strategic Management
- Communication Management
- Decision Support System
- Capital Market Theory
- Budgeting
- Consumer Behavior
- Accounting Programming
- Mathematics for Business
- Operational Management
- Accounting Information System I
- Accounting Information System II
- *Public Sector Accounting*

Moderate contribution to Skill:

- Islamic Teaching II

Low Contribution to Skill:

- *Civic Education*

Not contributed to Skill :

None

According to Practitioners

Very High contribution to Skill:

- Introduction to Accounting I
- Introduction to Accounting II

High contribution to Skill:

- Shari'ah Accounting
- Database management
- Strategic Management
- Communication Management
- Decision Support System
- Capital Market Theory
- Budgeting
- Consumer Behavior
- Accounting Programming
- Mathematics for Business
- Operational Management
- Accounting Information System I
- Accounting Information System II
- *Thesis*

Moderate Contribution to Skill :

- Islamic Teaching II
- *Civic Education*
- *Public Sector Accounting*

Low Contribution or Not contributed to Skill:

None

Not contributed to Skill :

None

According to Students

Very High contribution to Character :

None

High contribution to Character :

- Islamic Teaching II
- *Shari'ah Accounting*
- *Communication Management*
- *Decision Support System*
- *Budgeting*
- *Consumer Behavior*
- *Accounting Programming*
- *Introduction to Accounting I*
- *Introduction to Accounting II*
- *Accounting Information System I*
- *Amount of elective SCS load*
- *Thesis*

Moderate contribution to Character:

- Civic Education
- Database Management
- Strategic Management
- Capital Market Theory
- Operational Management
- Accounting Information System II
- *Mathematics for Business*
- *Public Sector Accounting*

Low Contribution to Character :

None

Not contributed to Character :

None

According to Practitioners

Very High contribution to Character:

None

High contribution to Character :

- Islamic Teaching II

Moderate Contribution to Character :

- Civic Education
- Database Management
- Strategic Management
- Capital Market Theory
- Capital Market Theory
- Operational Management
- Accounting Information System II
- *Shari'ah Accounting*
- *Communication Management*
- *Decision Support System*
- *Budgeting*
- *Consumer Behavior*
- *Introduction to Accounting I*
- *Introduction to Accounting II*
- *Accounting Information System I*
- *Amount of elective SCS load*
- *Thesis*

Low Contribution to Character:

- *Accounting Programming*
- *Mathematics for Business*
- *Public Sector Accounting*

Not contributed to Character :

None

CHAPTER V

CONCLUSIONS AND RECOMMENDATIONS

5.1 Conclusions

Based the research findings in Chapter IV, the conclusions of the research were: According to students and practitioners, in general, the courses in new curriculum were relevant to equipped the accounting students to fulfill the requirement of business need. There was no significant different between the perceptions of accounting students and the practitioner's perception toward the relevance of the new curriculum of accounting with the business need. Partially, the significant differences merely existed to some specific courses, which were :

- Civic education (new course offered)
- Introduction to Accounting I (experienced increase in SCS load).
- Introduction to Accounting II (experienced increase in SCS load).
- Sociology and Politics (eliminated course)
- Introduction to Management (eliminated course)
- Introduction to Development Economics (eliminated course)
- Intermediated Microeconomics (eliminated course)
- Internal Audit (eliminated Course).

Regarding the contribution, in general, there were also no significant differences between students and practitioner's perception. The only significant different was the contribution of that experienced changing the SCS load to increase knowledge. Where students perceived it has very high contributions to increase knowledge while practitioners just perceived it as High.

5.2 Weaknesses of the research

The researcher did not control the background of the respondents. Because the respondents that were analyzed, come from a different background that might affect the respondents perceptions toward the meaning of the word "relevant", so this research should have perfection by further research in future to have a comprehensive and a more useful result.

5.3 Recommendations

Recommendations from the researcher after doing this research are:

The curriculum is only one of many factors that influence the readiness of students to fulfill business needs. Besides the curriculum, there are still some factors affecting the preparation of accounting students to face the business world. Factors such as the personal ability of students, changing in non-academic environment, ability of lecture to teach, the content of each course, as well as the availability of proper lectures to deliver them, could be a source of investigation that also affecting the readiness of students to challenge the real work field.

Once again, since this was a preliminary study, this research was far from perfect and still need a lot of perfection. However, since the curriculum perfection is a long and a trial-and-error process, so that the researcher encouraged further investigation to other researcher to find out the effect of other factors, in order to have an integral finding that may support the improvement of Higher Accounting Education.

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APPENDICSES

LIST OF COURSES IN THE ACCOUNTING DEPARTMENT (NEW CURRICULUM)

Based on Guide Book of International Program Year Academic 2003-2004

Character Development Courses (CDCs) **12 SCS**

Code	Subject	Credit	Prerequisites
10000711	Islamic Teaching I	2	
10000811	Islamic Teaching II	2	
10000511	State Philosophy	2	
10000611	Civic Education	2	
10001711	English I	2	
10000321	English II	2	English I

Knowledge and Skill Development Courses (KSDCs) **46 SCS**

Code	Subject	Credit	Prerequisites
31200321	Introduction to Accounting I	3	
31200421	Introduction to Accounting II	3	Introduction to Accounting II
31100421	Introduction to Business	3	
31000521	Bank and Financial Institution	2	
31300421	Introduction to Microeconomic	3	
31300521	Introduction to Macroeconomic	3	
31200121	Marhematics for Economics	3	
31000621	Statistics I	3	Marhematics for Economics
31000721	Statistics II	3	Statistics I
31202821	Research Method for Accounting	3	Statistics II
31200221	Intro To Comp Appl in Acctg	2	
31301021	Indonesian Economy	3	Introduction to Macroeconomic
	General Elective Courses	12	

General Elective Courses **12 SCS**

Code	Subject	Credit	Prerequisites
31203642	Mathematics for Business	3	
31101331	Managerial Economics	3	Introduction to Microeconomic
31203242	Decision Support System	3	Database management
31203342	Capital Market Theory	3	Financial Management
31103742	Investment Management	3	Statistics II
31101731	Cost Management	3	Cost Accounting
31203942	Financial Report Analysis	3	Intermediate Accounting II
31100731	Operational Management	3	Introduction to Business
31101231	Business Feasibility Study	3	Marketing Management
31203531	Budgeting	3	Cost Accounting
31101031	Organizational Behavior	3	Introduction to Business
31203442	Consumer Behavior	3	Marketing Management
31203142	Accounting Programming	3	Acctg Information System Computer Application Practices
31204242	Auditing Management	3	Auditing II

Professional Courses (PCs) **58 SCS**

Code	Subject	Credit	Prerequisites
31201931	Acctg Information System I	3	Intro to Accounting II (min D)
31202031	Acctg Information System II	3	Acctg Information System I
31100931	Management Information Syst	3	Acctg Information System II
31201531	Auditing I	3	Intro.to Accounting II (min D)
31201631	Auditing II	3	Auditing I
31201031	Cost Accounting	3	Intro to Accounting II (min D)
31201131	Management Accounting	3	Cost Accounting
31201331	Management Control System	3	Management Accounting
31200531	Intermediate Accounting I	3	Intro to Accounting II (min D)
31200631	Intermediate Accounting II	3	Intro.to Accounting II (min D)
31200631	Advanced Accounting I	3	Intro.to Accounting II (min D)
31200831	Advanced Accounting II	3	Intro.to Accounting II (min D)
31200931	Accounting Theory	3	Intermediate Accounting II and Advanced Accounting II
31201831	Taxation	3	Tax Law
31202131	Manual Accounting Practices	1	Intermediate Accounting I Cost Accounting
31202231	Accounting System Practices	1	Acctg Information System I
31202431	Computer Accounting Practices	1	Manual Accounting Practices Intro.To Comp.Appl.in Acctg
31202331	Auditing Practices	1	Auditing II Manual Accounting Practices Accounting System Practices
31201431	Government Accounting	3	Intro.to Accounting II (min D)
31202531	Public Sector Accounting	3	Intermediate Accounting II and Advanced Accounting II
31202631	Database Management	3	Intro.To Comp.Appl.in Acctg

Professional Ethics Courses (PECs) **13 SCS**

Code	Subject	Credit	Prerequisites
31100541	Financial Management	3	Intro.to Accounting II (min D)
31101141	Strategic Management	3	Intro. To Business Financial Management
31100841	Marketing Management	3	Intro. To Business
31202741	Shari'ah Accounting	2	Intermediate Accounting I
10001641	Entreprenecurship	2	Intro.to Business

Society Development Courses (SDCs) **15 SCS**

Code	Subject	Credit	Prerequisites
31201251	Management Communication	2	
31000451	Legal Aspects in Economics	2	
31201751	Tax Law	2	
31000151	Islamics Economics	3	Intro.to Microeconomics
10001011	Islamics Thought & Civilization	2	
10000911	Islamic Leadership	2	LKID
10001152	Fieldwork	2	

Final Project **4 SCS**

Code	Subject	Credit	Prerequisites
10001852	Thesis	4	Research Method in Actg (min.C) Statistics II (min.C)
31000851	Comprehensive Exam		See the regulation

LIST OF COURSES IN THE ACCOUNTING DEPARTMENT (OLD CURRICULUM)

Based on Guide Book of International Program Year Academic 2000-2001

General Basic Courses (GBCs/MKDU) **10 Credits**

Code	Subject	Credit	Prerequisites
10000512	Islam	2	
10000811	Pancasila	2	
10000912	Entrepreneurships	2	
10000012	Principle of Cultures	2	
10001112	Principle of Natural Science	2	

University Special Courses (USCs/MKKU) **13 Credits**

Code	Subject	Credit	Prerequisites
310000133	Islamic Economics I	3	Intermediate Microeconomics
310000233	Islamic Economics II	3	Islamic Econ. I & Interm.Macroecon
10000613	Islamic Leadership	2	Islamic leadership Training
10000713	Islamic Thought and Civilization		
	Internship	3	
10001913	Regular I		
10002013	Regular II		
10002113	Extension		
10000417	Alquran Reading Practice	0	
10000317	Islam Ritual Practice	0	
10000117	Orientation Week Program	0	

General Basic Proffession Courses (GBPCs-utama) **36 Credits**

Code	Subject	Credit	Prerequisites
31200112	Introduction to Accounting I	2	
31200222	Introduction to Accounting II	2	Introduction to Accounting I
31000322	Sociology and Politics	3	
31000422	Legal Aspects in business	2	
31100222	Introduction to Business	3	
31100121	Introduction to Management	3	
31300122	Introduction to Microeconomic	3	
31300222	Introduction to Macroeconomic	3	
31300322	Intermediate Macroeconomics	2	Introduction to Macroeconomic
31300421	Intermediate Microeconomics	2	Introduction to Microeconomic
31300421	Intro.to Development Economic	2	Intro. To Macroeconomics & Introduction to Microeconomic
31200622	Indonesian economy	3	Intro.to Development Economic
31000522	Cooperative Economics	3	Introduction to Business
31000621	Bank and Financial Institution	3	

Basic Profession Tool Courses(BPTCs/MKDK-Alat) **20 SCS**

Code	Subject	Credit	Prerequisites
10001322	English I	2	
10001422	English II	2	English I
31300722	Marhematics for Economics	3	
31000722	Research Method	3	Statistics II & Indonesian
52300722	Computer Apl. In Business	2	
10001222	Indonesian	2	
31000821	Statistics I	3	Marhematics for Economics
31000922	Statistics II	3	Statistics I

Major Courses (MCs/MKK) **61 Credits**

Code	Subject	Credit	Prerequisites
31200331	Intermediate Accounting I	3	Introduction to Accounting II
31200432	Intermediate Accounting II	3	Introduction to Accounting II
31200532	Advanced Accounting I	3	Introduction to Accounting II
31200631	Advanced Accounting II	3	Advanced Accounting I
31200731	Cost Accounting	3	Introduction to Accounting II
31200831	Management Accounting	3	Cost Accounting
31200931	Management Control System	3	Management Accounting
31201031	Governmental Accounting	3	Introduction to Accounting II
31201132	Auditing I	3	Intermediate Accounting II Accounting Inform System II
31201231	Auditing II	3	Auditing I
31201331	Accounting Theory	3	Intermediate Accounting II Advanced Accounting II
41002332	Tax Law	2	
41001431	Taxation	3	Intermediate Accounting I Tax Law
41001532	Accounting Inform. System I	2	Introduction to Accounting II
41001632	Accounting Inform. System II	2	Computer Apl. In Business Accounting Inform. System I
41001732	Mathematics for Business	3	Marhematics for Economics
31201833	Accounting Practice	1	Intermediate Accounting I Cost Accounting
31201933	Accounting System Practice	1	Accounting Inform. System I
31202033	Auditing Practice	1	Auditing II Accounting System Practice Accounting Practice
31202033	Computer Base Acctg System	1	Accounting Practice Computer Apl. In Business
31100331	Financial Management	3	Introduction to Accounting II
31100632	Operational Management	3	Introduction to Business
31100732	Marketing Management	3	Introduction to Business
31100932	Management Information Syst	3	Accounting Inform. System II

General Elective Courses (GECs/MKP-umum) **6 Credits**

Code	Subject	Credit	Prerequisites
31202234	Seminar in Accounting	3	Accounting Theory
31202334	International Accounting	3	Accounting Inform. System II
31202434	Financial Statement Analysis	3	Intermediate Accounting II
31202634	Elect. Data Processing Auditing	3	Auditing II Computer Base Accig System
31202734	Internal Auditing	3	Auditing II
31202834	Behavioral Accounting	3	Management Accounting
31202934	Public Sector Acounting	3	Governmental Accounting
31203034	Cost management	3	Cost Accounting
31101334	Managerial Economics	3	Intermediate Microeconomics Introduction to Macroeconomic
31102334	Investment Management	3	Statistics II
31101034	Organizational behavior	3	Introduction to Management
31101234	Busines Feasibility Study	3	Operational Management Financial Management
31202534	Electronic Data Processing	3	Computer Apl. In Business

Final Projet : Thesis (required at least 137 SCS) **6 Credits**

Code	Subject	Credit	Prerequisites
10002232	Thesis	6	Research Method (min C)

THE QUESTIONERS

DATA UMUM RESPONDEN (Students)

Isilah butir-butir pertanyaan berikut sesuai dengan data diri saudara. Kerahasiaan data saudara dijamin.

1. Nama :
2. Jenis Kelamin : Pria / Wanita
3. Angkatan : .....
4. Semester yang sedang ditempuh : semester ke .....
5. Sudah Lulus : Sudah / Belum

   Catatan: kategori lulus adalah jika telah dinyatakan lulus ujian pendadaran dan ujian skripsi, walaupun belum wisuda. Jika saudara menjawab sudah, saudara tidak perlu mengisi pertanyaan butir 7 – 11
6. Sudah tutup teori : Sudah / Belum

   Catatan: saudara dianggap tutup teori jika sudah menempuh seluruh SKS wajib dan pilihan, meskipun saudara masih mengulang beberapa mata kuliah tsb.
7. Telah menempuh ujian pendadaran : Sudah / Belum
8. Sedang mengambil skripsi : Ya / Tidak

DATA UMUM RESPONDEN (Practitioners)

Isilah butir-butir pertanyaan berikut sesuai dengan data diri saudara. Jika saudara berkeberatan untuk mencantumkan nama saudara, saudara boleh langsung mengisi pertanyaan kedua dan seterusnya. Kerahasiaan data saudara dijamin.

Nama :
Jenis Kelamin : Pria / Wanita
Lama masa kerja : .....tahun.
Jabatan yang Dipegang Sekarang : .....
Riwayat Pendidikan Terakhir : (SD/sederajat (SMP/sederajat
(SMU/Sederajat
(S1 (S2 (S3 (Lainnya.....
Pendidikan Terakhir (Nama Tempat) : .....
Jurusan : .....

PETUNJUK PENGISIAN KUISIONER

Kuisioner berikut terdiri dari 5 (lima) pertanyaan. Nyatakanlah pendapat saudara dengan memberikan tanda checkmark pada kolom yang menurut saudara paling sesuai atas pertanyaan yang disediakan dengan menggunakan pilihan-pilihan berikut:

(A) : Persepsi mengenai relevansi perubahan klasifikasi mata kuliah terhadap kebutuhan dunia bisnis :

SR jika menurut saudara perubahan klasifikasi MK **sangat relevan** dengan kebutuhan bisnis

R jika menurut saudara perubahan klasifikasi MK **relevan** dengan kebutuhan bisnis

CR jika menurut saudara perubahan klasifikasi MK **cukup relevan** dengan kebutuhan bisnis

TR jika menurut saudara perubahan klasifikasi MK **tidak relevan** dengan kebutuhan bisnis

STR jika menurut saudara perubahan klasifikasi MK **sangat tidak relevan** dengan kebutuhan bisnis

(B) : Tentang Tingkat Kontribusi masing-masing mata kuliah terhadap Pengetahuan , Pembentukan karakter , dan Keterampilan, dinyatakan dengan;

Angka 5 Sangat Tinggi jika kontribusi mata kuliah sangat tinggi dalam suatu bidang.

Angka 4 Tinggi jika kontribusi mata kuliah tinggi dalam suatu bidang.

Angka 3 Sedang jika kontribusi mata kuliah sedang-sedang saja dalam suatu bidang.

Angka 2 Rendah) jika kontribusi mata kuliah rendah dalam suatu bidang.

Angka 1 Tidak berkontribusi jika mata kuliah bersangkutan tidak berkontribusi sama sekali dalam suatu bidang.

KUISIONER

1. Berikut daftar MK baru yang ditawarkan dalam kurikulum baru jur. akuntansi FE-UII.
   a. Menurut pendapat saudara, bagaimanakah relevansi ditawarkannya mata kuliah berikut terhadap upaya mempersiapkan mahasiswa akuntansi untuk memenuhi kebutuhan dunia bisnis.

Mata Kuliah	SKS	Kategori MK	SR	R	CR	TR	STR
Agama Islam II	2	Wajib					
Pendidikan Kewarganegaraan	2	Wajib					
Akuntansi Syariah	2	Wajib					
Manajemen Basis Data	3	Wajib					
Manajemen Strategi	3	Wajib					
Manajemen komunikasi	2	Wajib					
Sistem Pendukung Keputusan	3	Pilihan					
Teori Pasar Modal	3	Pilihan					
Penganggaran	3	Pilihan					
Perilaku Konsumen	3	Pilihan					
Pemrograman akuntansi	3	Pilihan					

b. Bagaimanakah tingkat kontribusi masing-masing mata kuliah tersebut dalam peningkatan pengetahuan dan keterampilan serta pembentukan karakter mahasiswa akuntansi?

Mata Kuliah	Pengetahuan					Karakter					Keterampilan				
	5	4	3	2	1	5	4	3	2	1	5	4	3	2	1
Agama Islam II															
Pend. Kewarga Negaraan															
Akuntansi Syariah															
Manajemen Basis data															
Manajemen Strategi															
Manajemen Komunikasi															
Sistem Pendukung Keputusan															
Teori Pasar Modal															
Penganggaran															
Pemrograman Akuntansi															
Perilaku Konsumen															

2. Berikut adalah matakuliah yang mengalami pemadatan mata kuliah dan muatan SKS. Dalam kurikulum lama terdiri dari dua (2) Mata Kuliah, tetapi menjadi satu (1) mata kuliah dalam kurikulum baru.

a. Menurut pendapat saudara, bagaimanakah relevansi perubahan klasifikasi pemadatan dan perubahan muatan sks mata kuliah dengan upaya mempersiapkan mahasiswa akuntansi untuk memenuhi kebutuhan dunia bisnis.

Mata Kuliah		SR	R	CR	TR	STR
Kurukulum Lama	Kurikulum Baru					
Ekonomi Islam (2 SKS)	Ekonomi Islam I & II (masing-masing 3 sks)					

b. Bagaimanakah tingkat kontribusi mata kuliah tersebut dalam peningkatan pengetahuan dan keterampilan serta pembentukan karakter mahasiswa akuntansi?

Mata Kuliah	SKS	Pengetahuan					Karakter					Keterampilan				
	Baru	5	4	3	2	1	5	4	3	2	1	5	4	3	2	1
Ekonomi Islam	2															

3. Berikut adalah daftar matakuliah yang mengalami perubahan kategori.

a. Menurut pendapat saudara, bagaimanakah relevansi dari perubahan kategori mata kuliah berikut dengan upaya mempersiapkan mahasiswa akuntansi dalam memenuhi kebutuhan dunia bisnis

Mata Kuliah	Kurikulum		SR	R	CR	TR	STR
	Baru	Lama					
Matematika Bisnis	MK. Pilihan	MK. Wajib					
Manajemen Operasi							
Akuntansi Sektor Publik	MK. Wajib	MK. Pilihan					

b. Bagaimanakah tingkat kontribusi masing-masing mata kuliah tersebut dalam peningkatan pengetahuan dan keterampilan serta pembentukan karakter mahasiswa akuntansi?.

Mata Kuliah	Pengetahuan					Karakter					Keterampilan				
	5	4	3	2	1	5	4	3	2	1	5	4	3	2	1
Matematika Bisnis															
Manajemen Operasi															
Akuntansi Sektor Publik															

4. Berikut adalah matakuliah yang mengalami perubahan muatan SKS .

a. Menurut pendapat saudara, bagaimanakah relevansi dari perubahan muatan SKS dalam mata kuliah berikut dengan upaya mempersiapkan mahasiswa akuntansi dalam memenuhi kebutuhan dunia bisnis

Mata Kuliah	SKS		SR	R	CR	TR	STR
	Baru	Lama					
Pengantar Akuntansi I	3	2					
Pengantar Akuntansi II	3	2					
Sistem Informasi akuntansi I	3	2					
Sistem Informasi akuntansi II	3	2					
Sks Mata Kuliah Pilihan (harus ditempuh)	12	6					
Skripsi	4	6					

b. Bagaimana tingkat kontribusi perubahan muatan SKS masing-masing mata kuliah diatas terhadap peningkatan pengetahuan dan keterampilan serta pembentukan karakter mahasiswa akuntansi?

Mata Kuliah	SKS	Pengetahuan					Karakter					Keterampilan				
	Baru	5	4	3	2	1	5	4	3	2	1	5	4	3	2	1
Peng. Akuntansi I	3															
Peng. Akuntansi II	3															
Sist. Informasi Akt I	3															
Sist. Informasi Akt II	3															
Mata kuliah Pilihan	12															
Skripsi	4															

5. Berikut adalah daftar matakuliah yang dihapuskan dalam kurikulum baru.

   a. Menurut pendapat saudara, bagaimanakah relevansi dari penghapusan mata kuliah berikut dengan upaya mempersiapkan mahasiswa akuntansi untuk memenuhi kebutuhan dunia bisnis

No	Mata Kuliah	SKS	SR	R	CR	TR	STR
1	Bahasa Indonesia	2					
2	Sosiologi dan Politik	3					
3	Ilmu Budaya Dasar	2					
4	Ilmu Alamiah dasar	2					
5	Ekonomi Koperasi	3					
6	Pengantar Manajemen	3					
7	Pengantar Ek. Pembangunan	2					
8	Teori Ekonomi Mikro	2					
9	Teori Ekonomi Makro	2					
10	Seminar Akuntansi	3					
11	Pemrosesan data Elektronik	3					
12	Audit Internal	3					

Students	Mean X1			Mean X2			Mean X3			Mean X4		
No	K	C	S	K	C	S	K	C	S	K	C	S
1	3.73	4.36	3.67	3	3	3	3.00	4.00	3.67	4.00	4.67	4.67
2	3.73	3.91	2.75	3	3	3	3.33	3.00	3.00	4.33	3.33	3.33
3	4.73	2.91	3.33	5	4	2	4.00	2.00	4.67	4.83	3.17	5.00
4	4.00	4.00	3.67	4	4	4	4.00	4.00	4.00	4.00	4.00	4.00
5	3.36	3.45	3.08	3	2	3	3.67	3.67	3.67	4.50	4.50	4.50
6	4.73	4.82	3.92	4	4	3	4.00	5.00	4.00	5.00	5.00	4.67
7	3.09	3.09	2.83	2	2	2	2.67	2.67	2.67	3.00	3.00	3.00
8	3.73	3.82	3.83	4	4	2	4.00	4.00	3.33	4.00	4.00	3.33
9	4.64	4.45	4.17	5	5	3	5.00	3.33	4.67	4.67	4.83	4.83
10	4.00	3.18	3.67	5	3	4	3.00	3.00	3.00	4.17	3.00	4.17
11	3.73	3.91	2.75	3	3	3	3.33	3.00	3.00	4.33	3.33	3.33
12	4.09	3.73	3.25	4	4	4	3.33	3.33	3.33	4.67	4.67	4.67
13	4.00	3.45	3.00	4	4	2	3.33	3.33	3.33	4.67	3.83	3.83
14	4.00	3.73	3.50	4	5	2	3.67	3.33	3.67	5.00	3.50	3.50
15	2.82	2.45	0.92	2	4	1	2.00	1.67	1.00	3.67	2.33	2.00
16	3.82	3.73	3.50	4	4	3	4.00	3.00	3.00	4.67	3.33	4.00
17	3.73	1.91	3.67	4	2	2	3.67	2.00	3.00	4.00	2.17	3.83
18	3.64	2.64	3.25	4	3	2	3.67	2.00	2.33	4.00	3.00	4.00
19	4.09	3.45	3.67	3	4	2	3.33	3.33	3.33	4.67	4.00	3.67
20	4.09	2.64	3.42	2	2	2	3.67	2.33	3.00	4.67	2.83	4.67
21	3.82	3.64	3.42	4	3	3	4.00	3.67	4.00	4.17	3.50	4.17
22	3.91	3.64	3.58	4	3	4	3.33	3.67	3.33	4.00	3.83	3.83
23	4.27	3.73	4.25	5	4	4	4.00	3.00	3.67	5.00	3.50	4.67
24	3.73	3.09	3.33	4	3	4	4.00	3.00	3.33	3.83	3.83	3.83
25	4.09	3.36	3.25	5	4	4	3.67	3.33	4.00	4.83	3.50	4.33
26	3.91	4.36	3.50	3	4	3	4.00	3.33	3.00	4.50	3.67	4.33
27	4.18	4.09	3.75	5	4	4	3.33	3.00	3.67	4.33	3.33	4.50
28	4.82	4.82	4.42	5	5	5	5.00	5.00	5.00	5.00	5.00	5.00
29	4.27	4.27	3.42	5	5	4	3.67	3.67	3.33	4.67	4.67	4.67
30	3.64	2.82	2.92	3	3	3	3.00	2.67	2.33	3.67	2.83	3.33
31	4.27	4.55	4.33	4	3	4	4.33	4.00	4.67	4.83	5.00	4.83
32	3.91	3.55	3.67	4	3	4	4.33	3.00	4.00	5.00	3.33	4.17
33	4.27	3.73	3.58	5	5	4	3.67	3.67	4.33	4.67	4.67	4.67
34	4.36	4.18	3.50	4	4	4	4.67	4.33	3.33	4.83	4.33	4.17
35	5.00	4.09	4.00	5	5	5	5.00	4.33	4.33	5.00	3.00	4.50
36	4.64	4.45	4.08	5	5	5	4.33	4.67	4.33	5.00	5.00	5.00
37	3.64	3.36	2.92	4	3	3	3.33	3.33	3.33	3.00	3.00	4.00
38	3.73	3.09	3.33	3	3	3	3.00	3.00	3.00	4.00	3.00	3.67
39	4.73	3.55	3.42	5	4	3	4.33	4.00	3.33	5.00	3.33	4.00
40	3.18	3.18	2.67	3	3	5	3.33	3.00	4.33	4.83	4.50	4.83
41	4.00	3.27	3.17	4	2	2	3.67	2.67	3.00	4.17	2.50	3.50
42	3.73	3.73	3.25	4	4	3	4.00	3.33	4.00	4.50	3.67	4.00
43	3.45	3.55	3.25	3	3	3	3.67	3.67	3.67	3.83	3.83	3.83
44	3.64	3.82	3.25	3	4	3	4.67	4.67	4.67	4.83	4.67	4.83
45	3.36	3.36	3.08	3	3	3	3.00	3.00	3.00	3.67	3.67	3.83
46	3.45	3.36	2.75	5	5	5	5.00	3.33	2.67	4.50	3.33	3.00
47	3.73	4.18	4.17	4	3	4	3.00	4.33	4.33	4.33	4.67	4.17
48	4.36	3.73	3.92	4	5	5	4.00	3.67	4.33	4.67	4.67	4.67
49	4.00	2.18	3.33	4	3	2	3.33	1.67	4.00	4.17	2.00	4.17
50	4.27	2.27	3.42	5	4	2	3.67	1.33	4.00	4.17	2.00	4.17
51	4.00	3.27	3.17	4	2	2	3.67	2.67	3.00	4.17	2.50	3.50
52	3.73	3.73	3.25	4	4	3	4.00	3.33	4.00	4.50	3.67	4.00
53	3.45	3.55	3.25	3	3	3	3.67	3.67	3.67	3.83	3.83	3.83
54	3.64	3.82	3.25	3	4	3	4.67	4.67	4.67	4.83	4.67	4.83
55	3.36	3.36	3.08	3	3	3	3.00	3.00	3.00	3.67	3.67	3.83
56	3.45	3.36	2.75	5	5	5	5.00	3.33	2.67	4.50	3.33	3.00
57	3.73	4.18	4.17	4	3	4	3.00	4.33	4.33	4.33	4.67	4.17
58	4.36	3.73	3.92	4	5	5	4.00	3.67	4.33	4.67	4.67	4.67
59	4.00	2.18	3.33	4	3	2	3.33	1.67	4.00	4.17	2.00	4.17
60	4.27	2.27	3.42	5	4	2	3.67	1.33	4.00	4.17	2.00	4.17

Practitioners No	Mean X1			Mean X2			Mean X3			Mean X4		
	K	C	S	K	C	S	K	C	S	K	C	S
1	3.18	3.27	2.92	3	3	3	3.00	3.00	3.00	4.00	4.00	4.00
2	4.55	4.45	3.58	4	4	4	3.67	3.67	3.00	4.17	4.17	4.17
3	4.36	3.27	3.50	5	5	5	4.67	3.00	4.00	4.00	3.00	4.17
4	5.00	4.27	4.17	5	4	4	5.00	4.00	4.00	5.00	4.00	4.00
5	4.00	3.82	3.50	5	5	4	5.00	4.00	4.33	4.17	4.00	4.17
6	4.64	3.82	3.58	4	4	4	4.00	4.00	4.00	4.00	4.00	4.00
7	3.55	2.27	3.08	5	4	4	3.67	1.67	3.33	3.67	2.17	3.50
8	3.55	2.18	2.83	4	2	3	3.33	2.00	3.33	3.83	2.00	3.83
9	2.73	1.18	1.83	3	2	2	2.67	1.00	2.00	3.17	1.00	2.33
10	4.18	4.09	3.67	5	4	4	4.33	4.33	4.33	4.83	4.83	4.83
11	3.82	2.09	3.42	4	2	4	4.67	1.33	4.33	3.83	2.00	4.33
12	3.91	2.27	3.25	5	3	4	4.00	1.33	3.67	4.17	2.17	3.83

No	X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1.10	X1.11	Total	Mean
1	3	3	4	4	4	4	4	4	4	3	4	41	3.73
2	4	4	5	4	4	4	4	4	4	4	4	45	4.09
3	5	4	5	5	5	5	5	4	5	4	5	52	4.73
4	4	2	4	4	4	4	4	4	4	4	4	42	3.82
5	5	2	5	4	2	2	4	5	5	2	5	41	3.73
6	5	4	5	5	5	5	5	5	5	5	5	54	4.91
7	2	2	4	3	3	3	3	4	4	4	3	35	3.18
8	4	3	4	5	5	5	5	4	5	5	5	50	4.55
9	5	4	5	5	5	5	4	4	4	4	5	50	4.55
10	4	3	5	4	4	5	5	5	5	5	5	50	4.55
11	5	4	5	3	3	3	3	5	5	5	5	46	4.18
12	5	3	4	4	4	4	4	5	5	4	5	47	4.27
13	5	4	4	3	3	4	3	5	5	3	4	43	3.91
14	3	3	5	5	5	5	5	5	5	5	5	51	4.64
15	4	1	4	3	3	3	4	3	4	3	4	36	3.27
16	5	2	5	5	4	3	3	5	4	5	5	46	4.18
17	5	5	5	4	4	4	4	4	4	4	4	47	4.27
18	4	2	5	4	4	3	3	3	4	3	5	40	3.64
19	4	3	5	5	3	3	4	3	5	5	5	45	4.09
20	5	3	5	5	3	3	5	5	5	2	5	46	4.18
21	3	4	4	4	4	5	5	5	4	4	4	46	4.18
22	4	2	4	4	4	4	4	4	4	4	4	42	3.82
23	4	3	5	4	4	3	4	5	4	4	5	45	4.09
24	4	1	4	4	5	5	4	5	5	5	4	46	4.18
25	3	2	5	3	4	4	4	3	5	3	4	40	3.64
26	3	3	4	4	4	4	4	4	4	4	5	43	3.91
27	4	3	5	4	3	4	4	5	5	4	4	45	4.09
28	5	5	5	5	5	5	5	1	1	5	1	43	3.91
29	5	2	5	5	5	5	5	5	5	4	5	51	4.64
30	4	3	4	4	5	5	5	5	5	5	5	50	4.55
31	4	4	4	4	4	4	4	4	4	4	4	44	4.00
32	3	3	5	5	4	4	4	4	4	4	5	45	4.09
33	4	4	4	4	4	4	5	5	4	5	4	47	4.27
34	4	4	5	5	5	4	4	5	5	4	5	50	4.55
35	5	4	5	5	5	5	4	5	5	5	5	53	4.82
36	5	4	5	5	5	5	4	5	5	5	5	53	4.82
37	3	3	4	4	5	5	5	5	5	5	5	49	4.45
38	5	2	4	4	4	4	4	4	4	4	4	43	3.91
39	5	3	5	5	5	5	5	5	5	5	5	53	4.82
40	3	1	5	5	2	4	4	4	4	3	5	40	3.64
41	4	3	4	3	4	5	4	3	4	4	4	42	3.82
42	3	3	4	5	5	4	4	3	4	3	5	43	3.91
43	3	3	4	3	4	5	4	4	4	5	5	44	4.00
44	1	1	4	3	4	2	4	5	5	3	4	36	3.27
45	4	3	5	4	3	3	3	4	4	3	4	40	3.64
46	4	3	5	4	4	5	4	4	4	5	4	46	4.18
47	5	3	5	5	5	5	4	5	5	4	4	50	4.55
48	5	4	4	5	5	3	5	5	5	4	5	50	4.55
49	4	2	4	4	4	4	4	3	4	4	4	41	3.73
50	4	2	4	4	3	4	3	4	3	4	4	39	3.55
51	4	3	4	3	4	5	4	3	4	4	4	42	3.82
52	3	3	4	5	5	4	4	3	4	3	5	43	3.91
53	3	3	4	3	4	5	4	4	4	5	5	44	4.00
54	1	1	4	3	4	2	4	5	5	3	4	36	3.27
55	4	3	5	4	3	3	3	4	4	3	4	40	3.64
56	4	3	5	4	4	5	4	4	4	5	4	46	4.18
57	5	3	5	5	5	5	4	5	5	4	4	50	4.55
58	5	4	4	5	5	3	5	5	5	4	5	50	4.55
59	4	2	4	4	4	4	4	3	4	4	4	41	3.73
60	4	2	4	4	3	4	3	4	3	4	4	39	3.55

No	X2	Mean
1	3	3
2	5	5
3	5	5
4	4	4
5	2	2
6	5	5
7	2	2
8	4	4
9	2	2
10	3	3
11	5	5
12	4	4
13	2	2
14	5	5
15	5	5
16	4	4
17	5	5
18	5	5
19	5	5
20	2	2
21	4	4
22	4	4
23	4	4
24	2	2
25	4	4
26	4	4
27	2	2
28	1	1
29	3	3
30	3	3
31	5	5
32	5	5
33	4	4
34	4	4
35	4	4
36	5	5
37	4	4
38	3	3
39	2	2
40	5	5
41	3	3
42	4	4
43	3	3
44	4	4
45	2	2
46	5	5
47	4	4
48	4	4
49	3	3
50	3	3
51	3	3
52	4	4
53	3	3
54	4	4
55	2	2
56	5	5
57	4	4
58	4	4
59	3	3
60	3	3

X3.1	X3.2	X3.3	Tot	mean
4	4	4	12	4.00
4	4	4	12	4.00
4	4	5	13	4.33
4	2	4	10	3.33
5	2	5	12	4.00
4	4	5	13	4.33
4	4	3	11	3.67
5	4	4	13	4.33
5	5	5	15	5.00
2	3	3	8	2.67
5	3	4	12	4.00
3	3	3	9	3.00
1	3	2	6	2.00
4	4	5	13	4.33
3	3	3	9	3.00
2	2	3	7	2.33
3	5	5	13	4.33
4	4	4	12	4.00
3	3	5	11	3.67
5	5	4	14	4.67
2	3	2	7	2.33
4	2	4	10	3.33
5	2	5	12	4.00
4	4	3	11	3.67
4	3	4	11	3.67
4	4	4	12	4.00
5	5	5	15	5.00
1	1	5	7	2.33
1	4	1	6	2.00
4	4	4	12	4.00
5	5	4	14	4.67
3	3	5	11	3.67
4	2	3	9	3.00
5	4	3	12	4.00
4	4	4	12	4.00
4	4	5	13	4.33
3	3	4	10	3.33
3	3	4	10	3.33
3	3	5	11	3.67
5	1	5	11	3.67
4	4	4	12	4.00
4	4	4	12	4.00
4	3	4	11	3.67
4	5	5	14	4.67
3	3	3	9	3.00
4	3	3	10	3.33
3	4	3	10	3.33
4	4	5	13	4.33
3	3	4	10	3.33
3	3	4	10	3.33
4	4	4	12	4.00
4	4	4	12	4.00
4	3	4	11	3.67
4	5	5	14	4.67
3	3	3	9	3.00
4	3	3	10	3.33
3	4	3	10	3.33
4	4	5	13	4.33
3	3	4	10	3.33
3	3	4	10	3.33

X4.1	X4.2	X4.3	X4.4	X4.5	X4.6	Tot	mean
4	4	4	4	4	4	24	4.00
4	4	4	4	4	4	24	4.00
5	5	5	5	5	4	29	4.83
4	4	4	4	2	4	22	3.67
5	5	5	5	3	1	24	4.00
5	5	4	4	4	1	23	3.83
4	4	3	3	2	3	19	3.17
2	2	4	4	4	4	20	3.33
5	5	5	5	5	2	27	4.50
5	5	5	5	4	3	27	4.50
5	5	3	3	5	1	22	3.67
4	4	4	4	5	2	23	3.83
5	5	3	3	4	2	22	3.67
4	4	3	3	5	5	24	4.00
4	4	2	2	2	4	18	3.00
5	5	5	5	3	2	25	4.17
5	5	5	5	3	4	27	4.50
4	4	4	4	4	2	22	3.67
5	5	4	4	5	2	25	4.17
5	5	5	5	5	5	30	5.00
2	2	2	2	1	2	11	1.83
4	4	4	4	4	4	24	4.00
5	5	5	5	5	3	28	4.67
4	4	4	4	5	4	25	4.17
5	5	4	4	4	5	27	4.50
5	5	5	5	5	5	30	5.00
4	4	5	4	5	5	27	4.50
5	5	5	5	5	5	30	5.00
5	5	5	5	2	2	24	4.00
5	5	5	5	5	3	28	4.67
4	4	5	5	4	4	26	4.33
5	5	5	5	5	2	27	4.50
5	5	4	4	4	5	27	4.50
5	5	4	4	3	5	26	4.33
5	5	5	5	5	5	30	5.00
5	5	5	5	5	5	30	5.00
4	4	5	5	4	4	26	4.33
4	4	4	4	3	5	24	4.00
2	2	2	2	2	2	12	2.00
5	5	5	5	5	4	29	4.83
5	5	4	4	3	4	25	4.17
5	5	5	5	3	4	27	4.50
5	5	5	5	5	3	28	4.67
5	5	5	5	5	4	29	4.83
4	4	4	3	2	5	22	3.67
5	5	4	3	4	5	26	4.33
2	2	3	3	4	2	16	2.67
5	5	5	5	5	1	26	4.33
4	4	4	4	4	4	24	4.00
4	4	4	4	4	4	24	4.00
5	5	4	4	3	4	25	4.17
5	5	5	5	3	4	27	4.50
5	5	5	5	5	3	28	4.67
5	5	5	5	5	4	29	4.83
4	4	4	3	2	5	22	3.67
5	5	4	3	4	5	26	4.33
2	2	3	3	4	2	16	2.67
5	5	5	5	5	1	26	4.33
4	4	4	4	4	4	24	4.00
4	4	4	4	4	4	24	4.00

No	X5.1	X5.2	X5.3	X5.4	X5.5	X5.6	X5.7	X5.8	X5.9	X5.10	X5.11	X5.12	x5	mean
1	4	2	4	4	4	4	3	4	4	2	2	2	39	3.25
2	4	4	4	4	4	2	3	2	2	1	1	1	32	2.67
3	4	4	4	4	2	2	2	2	2	2	1	1	30	2.50
4	3	2	2	2	3	4	2	4	4	2	3	4	35	2.92
5	5	5	5	5	2	4	4	4	4	2	2	2	44	3.67
6	5	5	4	4	2	4	4	2	2	2	2	2	38	3.17
7	4	4	4	4	4	4	4	4	4	4	4	2	46	3.83
8	4	4	4	4	4	2	4	4	4	2	2	2	40	3.33
9	2	3	3	3	4	4	4	3	3	5	5	5	44	3.67
10	3	3	5	5	3	3	3	3	3	3	3	2	39	3.25
11	3	1	1	1	1	1	1	5	5	3	3	1	26	2.17
12	3	3	5	5	4	3	3	4	4	3	3	2	42	3.50
13	4	2	5	5	4	3	4	3	3	4	4	2	43	3.58
14	4	4	4	4	3	2	2	3	3	2	2	2	35	2.92
15	5	5	5	5	2	2	2	2	2	4	2	2	38	3.17
16	3	4	3	4	2	2	5	3	2	2	1	3	34	2.83
17	4	4	3	3	3	4	4	3	3	3	3	5	42	3.50
18	2	2	2	2	3	3	3	4	4	4	4	5	38	3.17
19	3	1	4	4	4	4	4	4	4	1	3	4	40	3.33
20	5	5	4	5	1	5	2	4	4	2	2	2	41	3.42
21	3	3	4	4	3	3	3	2	2	2	2	2	33	2.75
22	4	2	2	4	2	4	4	2	2	2	2	2	32	2.67
23	4	2	4	4	5	5	4	4	4	5	4	5	50	4.17
24	5	4	3	4	3	2	2	2	2	3	3	2	35	2.92
25	4	3	4	4	4	2	4	4	4	4	4	1	42	3.50
26	3	3	4	4	3	3	3	2	2	2	2	2	33	2.75
27	2	4	4	4	1	1	3	2	2	2	2	1	28	2.33
28	5	5	5	5	5	5	5	1	1	1	1	1	40	3.33
29	5	5	5	5	5	2	5	5	5	4	3	1	50	4.17
30	2	2	2	4	2	2	2	2	2	3	4	1	28	2.33
31	2	2	2	2	4	5	4	5	5	5	5	5	46	3.83
32	3	3	3	3	3	3	3	2	2	2	2	2	31	2.58
33	4	2	2	2	2	2	2	3	3	4	2	5	33	2.75
34	3	3	3	3	4	5	4	4	4	4	5	5	47	3.92
35	4	5	4	4	4	4	4	4	4	4	2	2	45	3.75
36	5	4	4	5	5	5	5	5	5	5	5	5	58	4.83
37	3	3	3	3	3	3	3	3	3	3	3	3	36	3.00
38	4	4	4	4	4	4	4	2	2	3	2	2	39	3.25
39	3	4	4	4	3	3	3	3	3	2	2	2	36	3.00
40	5	1	1	1	4	4	4	3	3	4	5	5	40	3.33
41	4	2	4	4	2	2	3	3	3	3	2	2	34	2.83
42	4	4	4	4	2	2	3	3	3	3	2	3	37	3.08
43	2	3	4	4	4	2	2	3	3	3	3	2	35	2.92
44	2	1	1	1	4	4	4	4	4	5	4	5	39	3.25
45	4	4	5	5	3	3	3	2	3	2	3	2	39	3.25
46	5	4	4	4	3	4	3	4	4	4	3	2	44	3.67
47	4	3	3	3	4	5	3	3	3	3	3	5	42	3.50
48	4	4	4	4	3	3	4	2	2	2	3	2	37	3.08
49	4	4	4	4	4	3	4	3	3	3	3	2	41	3.42
50	4	4	4	4	3	3	4	2	3	3	3	1	38	3.17
51	4	2	4	4	2	2	3	3	3	3	2	2	34	2.83
52	4	4	4	4	2	2	3	3	3	3	2	3	37	3.08
53	2	3	4	4	4	2	2	3	3	3	3	2	35	2.92
54	2	1	1	1	4	4	4	4	4	5	4	5	39	3.25
55	4	4	5	5	3	3	3	2	3	2	3	2	39	3.25
56	5	4	4	4	3	4	3	4	4	4	3	2	44	3.67
57	4	3	3	3	4	5	3	3	3	3	3	5	42	3.50
58	4	4	4	4	3	3	4	2	2	2	3	2	37	3.08
59	4	4	4	4	4	3	4	3	3	3	3	2	41	3.42
60	4	4	4	4	3	3	4	2	3	3	3	1	38	3.17

no resp	Contribution to Knowledge											X1.K	mean k
1	4	3	3	4	4	4	4	4	4	3	4	41	3.73
2	3	3	4	3	3	3	2	5	5	5	5	41	3.73
3	4	4	5	5	5	5	4	5	5	5	5	52	4.73
4	4	4	4	4	4	4	4	4	4	4	4	44	4.00
5	5	3	4	2	2	2	2	5	5	2	5	37	3.36
6	5	4	5	5	5	5	5	4	4	5	5	52	4.73
7	2	2	4	3	3	3	3	4	4	3	3	34	3.09
8	3	2	4	4	4	4	4	4	4	4	4	41	3.73
9	5	4	5	5	5	5	5	4	4	4	5	51	4.64
10	3	3	5	5	4	4	4	5	4	3	4	44	4.00
11	3	3	4	3	3	3	2	5	5	5	5	41	3.73
12	5	3	4	5	3	3	3	5	4	5	5	45	4.09
13	4	4	4	4	4	3	3	5	5	4	4	44	4.00
14	3	3	5	4	4	4	4	5	5	4	3	44	4.00
15	3	1	4	3	3	1	3	3	2	4	4	31	2.82
16	5	3	5	4	3	3	3	5	3	3	5	42	3.82
17	4	3	4	4	3	4	3	4	4	4	4	41	3.73
18	5	2	4	3	2	4	3	4	4	4	5	40	3.64
19	5	2	5	5	2	3	4	4	5	5	5	45	4.09
20	5	1	5	5	4	3	4	5	4	4	5	45	4.09
21	3	3	4	4	4	4	4	4	4	4	4	42	3.82
22	4	3	4	4	4	4	4	4	4	4	4	43	3.91
23	4	3	5	5	4	4	4	4	4	5	5	47	4.27
24	4	1	4	3	4	5	4	4	4	5	3	41	3.73
25	5	3	5	3	4	4	4	4	5	4	4	45	4.09
26	4	3	3	5	4	4	5	4	4	3	4	43	3.91
27	4	3	5	4	4	4	4	5	4	4	5	46	4.18
28	5	3	5	5	5	5	5	5	5	5	5	53	4.82
29	5	1	5	4	5	4	5	4	5	4	5	47	4.27
30	4	2	4	3	4	4	4	4	4	4	3	40	3.64
31	4	5	5	5	5	4	4	4	4	3	4	47	4.27
32	3	3	5	5	4	4	4	4	3	3	5	43	3.91
33	5	4	4	4	5	5	4	4	4	4	4	47	4.27
34	3	3	5	5	4	4	5	5	5	4	5	48	4.36
35	5	5	5	5	5	5	5	5	5	5	5	55	5.00
36	5	5	5	5	5	5	4	5	4	4	4	51	4.64
37	5	3	4	4	3	3	4	4	3	4	3	40	3.64
38	4	2	3	4	4	4	4	4	4	4	4	41	3.73
39	4	3	5	5	5	5	5	5	5	5	5	52	4.73
40	4	1	5	5	2	2	2	4	4	1	5	35	3.18
41	4	3	5	3	5	5	4	3	4	4	4	44	4.00
42	4	3	3	5	3	5	3	4	5	2	4	41	3.73
43	3	3	4	3	4	4	3	3	4	4	3	38	3.45
44	1	1	5	4	4	1	5	5	5	4	5	40	3.64
45	3	3	4	3	3	3	3	4	4	3	4	37	3.36
46	5	3	4	3	3	3	3	3	3	4	4	38	3.45
47	4	3	5	4	3	3	3	5	4	3	4	41	3.73
48	5	3	4	5	5	3	5	5	5	3	5	48	4.36
49	4	2	5	5	4	4	4	3	5	4	4	44	4.00
50	4	4	5	4	4	4	4	5	5	5	3	47	4.27
51	4	3	5	3	5	5	4	3	4	4	4	44	4.00
52	4	3	3	5	3	5	3	4	5	2	4	41	3.73
53	3	3	4	3	4	4	3	3	4	4	3	38	3.45
54	1	1	5	4	4	1	5	5	5	4	5	40	3.64
55	3	3	4	3	3	3	3	4	4	3	4	37	3.36
56	5	3	4	3	3	3	3	3	3	4	4	38	3.45
57	4	3	5	4	3	3	3	5	4	3	4	41	3.73
58	5	3	4	5	5	3	5	5	5	3	5	48	4.36
59	4	2	5	5	4	4	4	3	5	4	4	44	4.00
60	4	4	5	4	4	4	4	5	5	5	3	47	4.27

no resp	Contribution to Character											X1.C	mean C
1	4	4	4	4	4	5	5	4	5	4	5	48	4.36
2	5	3	3	3	3	3	3	5	5	5	5	43	3.91
3	5	4	2	2	2	5	2	2	2	4	2	32	2.91
4	4	4	4	4	4	4	4	4	4	4	4	44	4.00
5	5	4	4	2	2	2	2	5	5	2	5	38	3.45
6	5	5	5	5	5	5	5	4	4	5	5	53	4.82
7	2	2	4	3	3	3	3	4	4	3	3	34	3.09
8	4	2	4	4	4	4	4	4	4	4	4	42	3.82
9	5	5	5	4	4	5	4	4	4	4	5	49	4.45
10	5	3	3	3	3	3	3	3	3	3	3	35	3.18
11	5	3	3	3	3	3	3	5	5	5	5	43	3.91
12	5	4	3	5	2	2	3	4	3	5	5	41	3.73
13	5	4	3	3	3	4	4	3	3	4	2	38	3.45
14	4	4	5	3	3	4	4	3	4	4	3	41	3.73
15	1	1	4	3	3	4	1	1	2	3	4	27	2.45
16	5	4	5	3	2	4	4	3	3	4	4	41	3.73
17	4	2	3	2	1	1	1	1	1	4	1	21	1.91
18	4	2	4	3	2	3	3	2	2	3	1	29	2.64
19	4	2	3	3	2	3	5	4	4	4	4	38	3.45
20	5	2	2	2	3	3	4	2	2	3	1	29	2.64
21	4	3	4	3	4	4	4	3	4	4	3	40	3.64
22	3	3	4	4	3	4	4	4	4	3	4	40	3.64
23	4	4	5	3	3	4	4	3	3	4	4	41	3.73
24	3	1	3	3	3	4	3	4	3	4	3	34	3.09
25	4	3	4	3	3	3	3	3	4	3	4	37	3.36
26	5	5	5	4	4	4	5	4	4	4	4	48	4.36
27	5	5	4	3	4	5	5	3	3	4	4	45	4.09
28	5	3	5	5	5	5	5	5	5	5	5	53	4.82
29	5	1	5	4	5	4	5	4	5	4	5	47	4.27
30	2	2	3	2	3	3	4	3	3	3	3	31	2.82
31	4	3	5	5	5	5	5	5	5	4	4	50	4.55
32	5	5	3	4	3	3	3	3	3	4	3	39	3.55
33	5	4	3	3	4	4	5	4	3	3	3	41	3.73
34	5	5	5	3	4	3	5	4	5	3	4	46	4.18
35	5	3	5	3	4	4	4	4	4	5	4	45	4.09
36	5	4	5	4	5	5	4	4	5	4	4	49	4.45
37	5	3	3	3	3	4	4	3	3	3	3	37	3.36
38	5	2	3	2	3	3	4	3	3	3	3	34	3.09
39	4	4	4	3	3	3	4	3	4	4	3	39	3.55
40	5	1	4	4	2	2	3	4	3	2	5	35	3.18
41	4	3	4	2	4	4	4	2	2	4	3	36	3.27
42	4	3	4	5	3	4	4	3	5	2	4	41	3.73
43	3	3	4	4	4	4	3	3	4	4	3	39	3.55
44	2	1	5	4	4	3	5	4	5	4	5	42	3.82
45	3	3	4	3	3	3	3	4	4	3	4	37	3.36
46	5	3	4	3	3	3	3	3	3	4	3	37	3.36
47	3	3	4	5	5	5	5	4	4	3	5	46	4.18
48	5	3	3	3	4	4	5	3	3	3	5	41	3.73
49	3	3	3	2	1	2	1	2	2	3	2	24	2.18
50	4	3	3	1	2	1	2	2	2	3	2	25	2.27
51	4	3	4	2	4	4	4	2	2	4	3	36	3.27
52	4	3	4	5	3	4	4	3	5	2	4	41	3.73
53	3	3	4	4	4	4	3	3	4	4	3	39	3.55
54	2	1	5	4	4	3	5	4	5	4	5	42	3.82
55	3	3	4	3	3	3	3	4	4	3	4	37	3.36
56	5	3	4	3	3	3	3	3	3	4	3	37	3.36
57	3	3	4	5	5	5	5	4	4	3	5	46	4.18
58	5	3	3	3	4	4	5	3	3	3	5	41	3.73
59	3	3	3	2	1	2	1	2	2	3	2	24	2.18
60	4	3	3	1	2	1	2	2	2	3	2	25	2.27

resp	Contribution to Skill											X1.S	mean
1	4	3	4	4	4	4	4	4	4	4	5	44	3.67
2	3	3	3	3	3	3	3	3	3	3	3	33	2.75
3	2	2	5	5	4	5	4	2	5	4	2	40	3.33
4	4	4	4	4	4	4	4	4	4	4	4	44	3.67
5	5	3	4	2	2	2	2	5	5	2	5	37	3.08
6	4	4	4	4	5	5	4	3	4	5	5	47	3.92
7	2	2	4	3	3	3	3	4	4	3	3	34	2.83
8	3	2	4	4	4	5	5	5	5	4	5	46	3.83
9	4	4	5	5	5	5	5	4	4	4	5	50	4.17
10	3	3	5	5	4	4	4	5	4	3	4	44	3.67
11	3	3	3	3	3	3	3	3	3	3	3	33	2.75
12	5	3	2	5	3	2	2	5	2	5	5	39	3.25
13	2	2	4	5	2	4	3	4	4	2	4	36	3.00
14	2	2	4	5	4	5	5	3	5	4	3	42	3.50
15	1	1	1	1	1	1	1	1	1	1	1	11	0.92
16	5	2	4	5	3	4	3	4	3	4	5	42	3.50
17	4	2	4	5	4	5	3	4	4	4	5	44	3.67
18	3	1	4	5	4	4	3	3	3	4	5	39	3.25
19	4	2	4	4	5	2	4	4	5	5	5	44	3.67
20	1	1	5	5	4	3	4	5	4	4	5	41	3.42
21	3	3	4	4	4	4	4	4	4	3	4	41	3.42
22	4	3	4	4	4	4	4	4	4	4	4	43	3.58
23	3	3	5	5	5	5	5	5	5	5	5	51	4.25
24	3	1	4	3	4	4	5	4	4	5	3	40	3.33
25	2	3	5	4	3	3	3	3	5	3	5	39	3.25
26	2	2	3	4	5	5	4	5	4	3	5	42	3.50
27	3	3	3	4	5	5	5	4	4	4	5	45	3.75
28	5	3	5	5	5	5	5	5	5	5	5	53	4.42
29	4	1	4	4	4	4	4	4	4	4	4	41	3.42
30	2	2	3	2	4	4	4	4	3	4	3	35	2.92
31	5	3	5	5	5	5	5	5	5	4	5	52	4.33
32	3	3	5	5	4	4	4	4	4	4	4	44	3.67
33	5	4	2	2	4	5	4	4	4	4	5	43	3.58
34	3	3	5	5	4	3	3	3	5	3	5	42	3.50
35	3	3	5	5	5	5	5	4	4	4	5	48	4.00
36	5	3	4	4	4	5	4	5	5	5	5	49	4.08
37	3	3	3	4	3	4	3	3	3	3	3	35	2.92
38	3	2	3	4	4	4	4	4	4	4	4	40	3.33
39	3	3	4	4	4	4	4	4	4	3	4	41	3.42
40	5	1	5	4	1	1	1	4	4	1	5	32	2.67
41	2	3	3	3	4	4	4	3	4	4	4	38	3.17
42	3	3	3	5	3	4	3	2	5	4	4	39	3.25
43	3	3	4	4	4	4	3	3	4	4	3	39	3.25
44	1	1	4	5	4	1	5	5	5	4	4	39	3.25
45	3	3	4	3	3	3	3	4	4	3	4	37	3.08
46	5	2	5	2	3	3	3	2	3	3	2	33	2.75
47	4	4	5	4	5	5	5	5	4	4	5	50	4.17
48	3	3	3	5	5	5	5	5	5	3	5	47	3.92
49	2	1	4	4	4	4	4	4	5	3	5	40	3.33
50	2	2	5	4	4	3	3	5	5	3	5	41	3.42
51	2	3	3	3	4	4	4	3	4	4	4	38	3.17
52	3	3	3	5	3	4	3	2	5	4	4	39	3.25
53	3	3	4	4	4	4	3	3	4	4	3	39	3.25
54	1	1	4	5	4	1	5	5	5	4	4	39	3.25
55	3	3	4	3	3	3	3	4	4	3	4	37	3.08
56	5	2	5	2	3	3	3	2	3	3	2	33	2.75
57	4	4	5	4	5	5	5	5	4	4	5	50	4.17
58	3	3	3	5	5	5	5	5	5	3	5	47	3.92
59	2	1	4	4	4	4	4	4	5	3	5	40	3.33
60	2	2	5	4	4	3	3	5	5	3	5	41	3.42

x2	K	C	S
1	3	3	3
2	3	3	3
3	5	4	2
4	4	4	4
5	3	2	3
6	4	4	3
7	2	2	2
8	4	4	2
9	5	5	3
10	5	3	4
11	3	3	3
12	4	4	4
13	4	4	2
14	4	5	2
15	2	4	1
16	4	4	3
17	4	2	2
18	4	3	2
19	3	4	2
20	2	2	2
21	4	3	3
22	4	3	4
23	5	4	4
24	4	3	4
25	5	4	4
26	3	4	3
27	5	4	4
28	5	5	5
29	5	5	4
30	3	3	3
31	4	3	4
32	4	3	4
33	5	5	4
34	4	4	4
35	5	5	5
36	5	5	5
37	4	3	3
38	3	3	3
39	5	4	3
40	3	3	5
41	4	2	2
42	4	4	3
43	3	3	3
44	3	4	3
45	3	3	3
46	5	5	5
47	4	3	4
48	4	5	5
49	4	3	2
50	5	4	2
51	4	2	2
52	4	4	3
53	3	3	3
54	3	4	3
55	3	3	3
56	5	5	5
57	4	3	4
58	4	5	5
59	4	3	2
60	5	4	2

resp	X3.K			tot	mean
1	3	3	3	9	3.00
2	5	3	2	10	3.33
3	4	4	4	12	4.00
4	4	4	4	12	4.00
5	5	2	4	11	3.67
6	4	4	4	12	4.00
7	2	3	3	8	2.67
8	4	4	4	12	4.00
9	5	5	5	15	5.00
10	3	3	3	9	3.00
11	5	3	2	10	3.33
12	4	3	3	10	3.33
13	3	3	4	10	3.33
14	3	3	5	11	3.67
15	2	2	2	6	2.00
16	4	4	4	12	4.00
17	4	4	3	11	3.67
18	4	4	3	11	3.67
19	3	3	4	10	3.33
20	4	4	3	11	3.67
21	4	4	4	12	4.00
22	4	3	3	10	3.33
23	4	4	4	12	4.00
24	4	5	3	12	4.00
25	4	3	4	11	3.67
26	4	3	5	12	4.00
27	3	3	4	10	3.33
28	5	5	5	15	5.00
29	5	4	2	11	3.67
30	2	3	4	9	3.00
31	5	4	4	13	4.33
32	4	4	5	13	4.33
33	3	4	4	11	3.67
34	5	5	4	14	4.67
35	5	5	5	15	5.00
36	4	4	5	13	4.33
37	3	4	3	10	3.33
38	3	3	3	9	3.00
39	4	4	5	13	4.33
40	4	2	4	10	3.33
41	4	4	3	11	3.67
42	5	3	4	12	4.00
43	4	3	4	11	3.67
44	4	5	5	14	4.67
45	3	3	3	9	3.00
46	5	5	5	15	5.00
47	3	3	3	9	3.00
48	4	3	5	12	4.00
49	3	3	4	10	3.33
50	4	3	4	11	3.67
51	4	4	3	11	3.67
52	5	3	4	12	4.00
53	4	3	4	11	3.67
54	4	5	5	14	4.67
55	3	3	3	9	3.00
56	5	5	5	15	5.00
57	3	3	3	9	3.00
58	4	3	5	12	4.00
59	3	3	4	10	3.33
60	4	3	4	11	3.67

X3.C			tot	mean
4	4	4	12	4.00
3	3	3	9	3.00
2	2	2	6	2.00
4	4	4	12	4.00
5	2	4	11	3.67
5	5	5	15	5.00
2	3	3	8	2.67
4	4	4	12	4.00
3	3	4	10	3.33
3	3	3	9	3.00
3	3	3	9	3.00
4	4	2	10	3.33
4	3	3	10	3.33
3	3	4	10	3.33
1	3	1	5	1.67
3	3	3	9	3.00
2	2	2	6	2.00
3	1	2	6	2.00
3	4	3	10	3.33
3	3	1	7	2.33
3	4	4	11	3.67
4	4	3	11	3.67
3	3	3	9	3.00
2	4	3	9	3.00
3	3	4	10	3.33
3	4	3	10	3.33
3	3	3	9	3.00
5	5	5	15	5.00
5	4	2	11	3.67
2	3	3	8	2.67
4	4	4	12	4.00
3	3	3	9	3.00
4	4	3	11	3.67
5	4	4	13	4.33
4	4	5	13	4.33
4	5	5	14	4.67
3	4	3	10	3.33
3	3	3	9	3.00
4	4	4	12	4.00
4	1	4	9	3.00
2	3	3	8	2.67
3	3	4	10	3.33
4	3	4	11	3.67
4	5	5	14	4.67
3	3	3	9	3.00
3	3	4	10	3.33
4	5	4	13	4.33
3	3	5	11	3.67
2	2	1	5	1.67
1	1	2	4	1.33
2	3	3	8	2.67
3	3	4	10	3.33
4	3	4	11	3.67
4	5	5	14	4.67
3	3	3	9	3.00
3	3	4	10	3.33
4	5	4	13	4.33
3	3	5	11	3.67
2	2	1	5	1.67
1	1	2	4	1.33

X3.S			tot	mean
4	3	4	11.00	3.67
3	3	3	9.00	3.00
5	4	5	14.00	4.67
4	4	4	12.00	4.00
5	2	4	11.00	3.67
4	4	4	12.00	4.00
2	3	3	8.00	2.67
4	4	2	10.00	3.33
5	4	5	14.00	4.67
3	3	3	9.00	3.00
3	3	3	9.00	3.00
4	4	2	10.00	3.33
4	3	3	10.00	3.33
4	4	3	11.00	3.67
1	1	1	3.00	1.00
3	3	3	9.00	3.00
1	4	4	9.00	3.00
2	2	3	7.00	2.33
3	4	3	10.00	3.33
3	3	3	9.00	3.00
4	4	4	12.00	4.00
4	3	3	10.00	3.33
3	4	4	11.00	3.67
4	3	3	10.00	3.33
4	3	5	12.00	4.00
3	3	3	9.00	3.00
3	4	4	11.00	3.67
5	5	5	15.00	5.00
4	3	3	10.00	3.33
2	3	2	7.00	2.33
5	5	4	14.00	4.67
4	4	4	12.00	4.00
4	5	4	13.00	4.33
4	4	2	10.00	3.33
4	5	4	13.00	4.33
4	4	5	13.00	4.33
3	4	3	10.00	3.33
3	3	3	9.00	3.00
3	3	4	10.00	3.33
4	4	5	13.00	4.33
2	4	3	9.00	3.00
5	3	4	12.00	4.00
4	3	4	11.00	3.67
4	5	5	14.00	4.67
3	3	3	9.00	3.00
2	3	3	8.00	2.67
4	5	4	13.00	4.33
5	3	5	13.00	4.33
4	4	4	12.00	4.00
4	4	4	12.00	4.00
2	4	3	9.00	3.00
5	3	4	12.00	4.00
4	3	4	11.00	3.67
4	5	5	14.00	4.67
3	3	3	9.00	3.00
2	3	3	8.00	2.67
4	5	4	13.00	4.33
5	3	5	13.00	4.33
4	4	4	12.00	4.00
4	4	4	12.00	4.00

resp	X4. K						tot	mean
1	4	4	4	4	4	4	24	4.00
2	5	5	3	3	5	5	26	4.33
3	5	5	5	5	5	4	29	4.83
4	4	4	4	4	4	4	24	4.00
5	5	5	5	5	4	3	27	4.50
6	5	5	5	5	5	5	30	5.00
7	4	4	2	2	2	4	18	3.00
8	4	4	4	4	4	4	24	4.00
9	5	5	5	5	5	3	28	4.67
10	5	5	4	4	4	3	25	4.17
11	5	5	3	3	5	5	26	4.33
12	5	5	5	5	4	4	28	4.67
13	5	5	4	4	5	5	28	4.67
14	5	5	5	5	5	5	30	5.00
15	4	4	3	3	3	5	22	3.67
16	5	5	5	5	3	5	28	4.67
17	4	4	4	4	4	4	24	4.00
18	4	4	4	4	4	4	24	4.00
19	5	5	4	4	5	5	28	4.67
20	5	5	4	4	5	5	28	4.67
21	4	4	4	4	5	4	25	4.17
22	4	4	4	4	4	4	24	4.00
23	5	5	5	5	5	5	30	5.00
24	4	4	3	3	4	5	23	3.83
25	5	5	5	5	4	5	29	4.83
26	5	5	5	5	4	3	27	4.50
27	4	4	5	5	3	5	26	4.33
28	5	5	5	5	5	5	30	5.00
29	5	5	5	5	4	4	28	4.67
30	3	3	4	4	4	4	22	3.67
31	5	5	5	5	4	5	29	4.83
32	5	5	5	5	5	5	30	5.00
33	5	5	4	4	5	5	28	4.67
34	4	5	5	5	5	5	29	4.83
35	5	5	5	5	5	5	30	5.00
36	5	5	5	5	5	5	30	5.00
37	3	3	3	3	3	3	18	3.00
38	4	4	4	4	4	4	24	4.00
39	5	5	5	5	5	5	30	5.00
40	5	5	5	5	5	4	29	4.83
41	4	5	4	4	4	4	25	4.17
42	5	4	4	4	5	5	27	4.50
43	4	4	4	4	4	3	23	3.83
44	5	5	5	5	4	5	29	4.83
45	4	4	4	3	3	4	22	3.67
46	5	5	4	4	4	5	27	4.50
47	5	5	4	4	3	5	26	4.33
48	5	5	5	5	3	5	28	4.67
49	5	5	4	4	3	4	25	4.17
50	4	4	4	4	4	5	25	4.17
51	4	5	4	4	4	4	25	4.17
52	5	4	4	4	5	5	27	4.50
53	4	4	4	4	4	3	23	3.83
54	5	5	5	5	4	5	29	4.83
55	4	4	4	3	3	4	22	3.67
56	5	5	4	4	4	5	27	4.50
57	5	5	4	4	3	5	26	4.33
58	5	5	5	5	3	5	28	4.67
59	5	5	4	4	3	4	25	4.17
60	4	4	4	4	4	5	25	4.17

X4. C						tot	mean
5	5	4	4	5	5	28	4.67
3	3	3	3	3	5	20	3.33
4	4	2	2	5	2	19	3.17
4	4	4	4	4	4	24	4.00
5	5	5	5	4	3	27	4.50
5	5	5	5	5	5	30	5.00
4	4	2	2	2	4	18	3.00
4	4	4	4	4	4	24	4.00
5	5	5	5	5	4	29	4.83
3	3	3	3	3	3	18	3.00
3	3	3	3	3	5	20	3.33
5	5	5	5	4	4	28	4.67
4	4	3	3	4	5	23	3.83
3	3	3	3	4	5	21	3.50
2	2	1	1	3	5	14	2.33
3	3	3	3	3	5	20	3.33
2	2	2	2	3	2	13	2.17
4	4	2	2	3	3	18	3.00
4	4	4	4	4	4	24	4.00
2	2	2	2	5	4	17	2.83
3	3	3	3	5	4	21	3.50
4	4	4	4	3	4	23	3.83
3	3	3	3	4	5	21	3.50
4	4	3	3	4	5	23	3.83
4	4	3	3	3	4	21	3.50
4	4	4	4	3	3	22	3.67
3	3	3	3	3	5	20	3.33
5	5	5	5	5	5	30	5.00
5	5	5	5	4	4	28	4.67
3	2	3	3	2	4	17	2.83
5	5	5	5	5	5	30	5.00
3	3	3	3	3	5	20	3.33
5	5	4	4	5	5	28	4.67
4	5	4	4	4	5	26	4.33
3	3	3	3	3	3	18	3.00
5	5	5	5	5	5	30	5.00
3	3	3	3	3	3	18	3.00
3	3	3	3	3	3	18	3.00
3	3	3	3	4	4	20	3.33
5	5	5	5	4	3	27	4.50
4	2	2	2	2	3	15	2.50
2	3	4	4	5	4	22	3.67
4	4	4	4	4	3	23	3.83
5	5	5	5	3	5	28	4.67
4	4	4	3	3	4	22	3.67
4	4	2	2	3	5	20	3.33
5	5	4	4	5	5	28	4.67
5	5	5	5	3	5	28	4.67
2	2	1	1	3	3	12	2.00
1	1	2	2	3	3	12	2.00
4	2	2	2	2	3	15	2.50
2	3	4	4	5	4	22	3.67
4	4	4	4	4	3	23	3.83
5	5	5	5	3	5	28	4.67
4	4	4	3	3	4	22	3.67
4	4	2	2	3	5	20	3.33
5	5	4	4	5	5	28	4.67
5	5	5	5	3	5	28	4.67
2	2	1	1	3	3	12	2.00
1	1	2	2	3	3	12	2.00

	X4. S					tot	mean
1	5	4	4	5	5	24	4.00
2	3	3	3	3	5	19	3.17
3	5	5	5	5	5	28	4.67
4	4	4	4	4	4	24	4.00
5	5	5	5	4	3	27	4.50
6	5	4	4	5	5	29	4.83
7	4	2	2	2	4	21	3.50
8	4	3	3	4	4	26	4.33
9	5	5	5	5	4	33	5.50
10	5	4	4	4	3	30	5.00
11	3	3	3	3	5	28	4.67
12	5	5	5	4	4	35	5.83
13	5	2	2	4	5	31	5.17
14	4	3	3	3	4	31	5.17
15	1	1	1	3	5	26	4.33
16	3	5	5	3	5	37	6.17
17	4	4	4	3	4	36	6.00
18	4	4	4	4	4	38	6.33
19	4	3	3	4	4	37	6.17
20	5	4	4	5	5	43	7.17
21	4	4	4	5	4	42	7.00
22	4	4	4	3	4	41	6.83
23	5	4	4	5	5	46	7.67
24	4	3	3	4	5	43	7.17
25	5	4	4	3	5	46	7.67
26	5	5	5	3	3	47	7.83
27	4	5	5	4	5	50	8.33
28	5	5	5	5	5	53	8.83
29	5	5	5	4	4	52	8.67
30	3	3	3	3	4	46	7.67
31	5	5	5	4	5	55	9.17
32	4	4	4	4	5	53	8.83
33	5	4	4	5	5	56	9.33
34	5	4	3	3	5	54	9.00
35	4	5	4	5	4	57	9.50
36	5	5	5	5	5	61	10.17
37	4	4	4	4	4	57	9.50
38	3	4	4	4	4	57	9.50
39	4	4	4	4	4	59	9.83
40	5	5	5	4	5	64	10.67
41	4	4	4	2	4	59	9.83
42	3	4	4	5	5	63	10.50
43	4	4	4	4	3	62	10.33
44	5	5	5	4	5	68	11.33
45	4	4	4	3	4	64	10.67
46	3	2	2	3	5	61	10.17
47	5	4	4	3	4	67	11.17
48	5	5	5	3	5	71	11.83
49	5	4	4	3	4	69	11.50
50	5	4	4	3	4	70	11.67
51	4	4	4	2	4	69	11.50
52	3	4	4	5	5	73	12.17
53	4	4	4	4	3	72	12.00
54	5	5	5	4	5	78	13.00
55	4	4	4	3	4	74	12.33
56	3	2	2	3	5	71	11.83
57	5	4	4	3	4	77	12.83
58	5	5	5	3	5	81	13.50
59	5	4	4	3	4	79	13.17
60	5	4	4	3	4	80	13.33

No	X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1.10	X1.11	Total	Mean
1	3	3	3	3	3	3	3	3	3	3	3	33	3.00
2	5	5	5	5	5	5	5	5	5	5	5	55	5.00
3	5	4	5	4	4	4	4	5	5	5	5	50	4.55
4	5	4	5	5	5	5	5	5	5	4	5	53	4.82
5	5	5	4	4	5	4	4	4	4	3	4	46	4.18
6	3	3	5	5	5	5	5	5	5	5	5	51	4.64
7	5	4	5	5	5	4	4	4	4	4	4	48	4.36
8	4	5	4	4	4	5	4	4	5	5	5	49	4.45
9	4	2	4	4	5	4	4	3	4	4	4	42	3.82
10	5	4	5	5	4	4	5	4	4	4	5	49	4.45
11	4	3	4	4	4	4	4	4	4	4	4	43	3.91
12	4	2	5	4	4	5	5	4	5	4	5	47	4.27

No	x2	mean
1	3	3
2	5	5
3	4	4
4	5	5
5	5	5
6	4	4
7	4	4
8	4	4
9	3	3
10	4	4
11	4	4
12	3	3

No	X3.1	X3.2	X3.3	Tot	mean
1	4	4	4	12	4.00
2	5	5	4	14	4.67
3	4	4	2	10	3.33
4	4	5	4	13	4.33
5	4	4	4	12	4.00
6	2	2	5	9	3.00
7	4	4	4	12	4.00
8	3	5	3	11	3.67
9	3	2	4	9	3.00
10	4	4	5	13	4.33
11	3	3	4	10	3.33
12	4	3	4	11	3.67

No	X4.1	X4.2	X4.3	X4.4	X4.5	X4.6	Tot	mean
1	4	4	4	4	4	4	24	4.00
2	4	4	4	4	4	4	24	4.00
3	4	4	4	4	4	2	22	3.67
4	4	4	4	4	4	4	24	4.00
5	4	4	4	4	4	5	25	4.17
6	4	4	4	4	4	2	22	3.67
7	3	4	5	5	3	3	23	3.83
8	3	3	4	4	3	3	20	3.33
9	4	4	4	4	4	3	23	3.83
10	5	5	5	5	5	5	30	5.00
11	4	4	4	4	4	3	23	3.83
12	4	4	3	3	4	4	22	3.67

No	X5.1	X5.2	X5.3	X5.4	X5.5	X5.6	X5.7	X5.8	X5.9	X5.10	X5.11	X5.12	x5	mean
1	4	4	4	4	4	4	4	2	2	2	2	2	38	3.17
2	3	3	3	3	3	3	3	2	2	2	2	2	31	2.58
3	4	4	4	4	2	4	4	3	3	2	2	2	38	3.17
4	4	4	5	5	5	5	5	4	4	2	2	2	47	3.92
5	2	3	3	3	3	3	3	2	2	3	3	2	32	2.67
6	3	4	4	4	2	2	2	2	2	3	2	2	32	2.67
7	3	4	4	4	3	2	3	2	2	3	3	3	36	3.00
8	2	3	4	4	4	3	3	2	3	2	3	2	35	2.92
9	3	3	3	3	3	2	2	2	2	3	3	2	31	2.58
10	2	4	4	4	3	2	2	3	3	4	2	2	35	2.92
11	4	5	4	4	3	2	4	3	3	3	3	2	40	3.33
12	4	5	4	4	3	3	4	3	3	3	3	2	41	3.42

no	X1.K											tot	mean k
1	3	3	3	3	3	3	3	3	4	3	4	35	3.18
2	5	4	5	5	5	5	5	4	4	3	5	50	4.55
3	4	4	4	4	5	4	5	4	5	4	5	48	4.36
4	5	5	5	5	5	5	5	5	5	5	5	55	5.00
5	4	5	4	4	4	4	4	4	4	3	4	44	4.00
6	3	3	5	5	5	5	5	5	5	5	5	51	4.64
7	4	3	4	4	4	4	3	4	3	2	4	39	3.55
8	4	3	4	5	4	4	4	5	3	1	2	39	3.55
9	2	1	3	3	3	3	3	3	3	3	3	30	2.73
10	5	3	5	5	4	4	4	4	4	5	3	46	4.18
11	4	3	4	4	4	4	3	4	4	4	4	42	3.82
12	4	3	4	5	4	4	3	4	4	4	4	43	3.91

no	X1.C											total	mean C
1	3	3	3	3	3	3	3	3	5	3	4	36	3.27
2	5	4	5	5	4	5	4	3	4	5	5	49	4.45
3	4	4	3	3	3	4	3	3	3	3	3	36	3.27
4	5	5	4	4	5	4	4	4	5	4	3	47	4.27
5	5	5	4	4	4	4	4	3	3	3	3	42	3.82
6	3	3	4	4	4	4	4	4	4	4	4	42	3.82
7	4	2	3	2	2	2	2	2	2	2	2	25	2.27
8	4	2	3	2	2	1	3	2	3	1	1	24	2.18
9	3	1	1	1	1	1	1	1	1	1	1	13	1.18
10	5	3	4	5	4	4	4	4	4	5	3	45	4.09
11	4	3	3	2	2	2	2	1	1	2	1	23	2.09
12	4	4	2	3	3	1	2	2	1	2	1	25	2.27

no	X1.S											total	mean
1	3	3	3	3	3	3	3	3	4	3	4	35	2.92
2	3	4	5	4	4	5	4	3	3	3	5	43	3.58
3	3	3	4	4	4	4	4	4	4	4	4	42	3.50
4	5	5	4	4	5	4	4	4	5	5	5	50	4.17
5	4	4	4	4	4	4	4	3	4	3	4	42	3.50
6	3	3	5	4	4	4	4	4	4	4	4	43	3.58
7	1	2	4	4	4	5	4	3	4	2	4	37	3.08
8	1	1	4	4	3	5	4	4	3	1	4	34	2.83
9	1	1	2	2	2	3	3	1	3	2	2	22	1.83
10	5	2	4	5	4	4	4	4	4	5	3	44	3.67
11	2	2	4	5	4	3	5	4	4	4	4	41	3.42
12	2	2	4	4	4	3	4	4	3	5	4	39	3.25

no	X2. K	X2. C	X2. S
1	3	3	3
2	4	4	4
3	5	5	5
4	5	4	4
5	5	5	4
6	4	4	4
7	5	4	4
8	4	2	3
9	3	2	2
10	5	4	4
11	4	2	4
12	5	3	4

no	X3. K			tot	mean
1	3	3	3	9	3.00
2	4	4	3	11	3.67
3	4	5	5	14	4.67
4	5	5	5	15	5.00
5	5	5	5	15	5.00
6	4	4	4	12	4.00
7	3	4	4	11	3.67
8	3	3	4	10	3.33
9	2	3	3	8	2.67
10	4	4	5	13	4.33
11	5	5	4	14	4.67
12	4	4	4	12	4.00

no	X3.C			tot	mean
1	3	3	3	9	3.00
2	4	4	3	11	3.67
3	3	3	3	9	3.00
4	4	4	4	12	4.00
5	4	4	4	12	4.00
6	4	4	4	12	4.00
7	1	3	1	5	1.67
8	1	4	1	6	2.00
9	1	1	1	3	1.00
10	4	4	5	13	4.33
11	1	2	1	4	1.33
12	1	2	1	4	1.33

no	X3.S			tot	mean
1	3	3	3	9	3.00
2	3	3	3	9	3.00
3	4	4	4	12	4.00
4	4	4	4	12	4.00
5	5	4	4	13	4.33
6	4	4	4	12	4.00
7	3	4	3	10	3.33
8	3	5	2	10	3.33
9	2	2	2	6	2.00
10	4	4	5	13	4.33
11	5	5	3	13	4.33
12	4	4	3	11	3.67

no	X4.K						tot	mean
1	4	4	4	4	4	4	24	4.00
2	5	5	4	4	3	4	25	4.17
3	4	4	4	4	4	4	24	4.00
4	5	5	5	5	5	5	30	5.00
5	4	4	4	4	5	4	25	4.17
6	4	4	4	4	4	4	24	4.00
7	4	4	3	4	3	4	22	3.67
8	5	5	4	3	3	3	23	3.83
9	3	3	3	3	3	4	19	3.17
10	5	5	5	5	5	4	29	4.83
11	4	4	4	4	4	3	23	3.83
12	4	4	4	4	5	4	25	4.17

no	X4.C						tot	mean
1	4	4	4	4	4	4	24	4.00
2	5	5	4	4	3	4	25	4.17
3	3	3	3	3	3	3	18	3.00
4	4	4	4	4	4	4	24	4.00
5	4	4	4	4	4	4	24	4.00
6	4	4	4	4	4	4	24	4.00
7	2	2	2	2	2	3	13	2.17
8	2	2	2	1	3	2	12	2.00
9	1	1	1	1	1	1	6	1.00
10	5	5	5	5	5	4	29	4.83
11	1	2	2	2	3	2	12	2.00
12	1	2	2	2	3	3	13	2.17

no	X4.s						tot	mean
1	4	4	4	4	4	4	24	4.00
2	5	5	4	4	3	4	25	4.17
3	4	4	4	4	4	5	25	4.17
4	4	4	4	4	4	4	24	4.00
5	4	4	4	4	5	4	25	4.17
6	4	4	4	4	4	4	24	4.00
7	4	4	3	3	3	4	21	3.50
8	5	5	3	3	3	4	23	3.83
9	2	2	3	3	2	2	14	2.33
10	5	5	5	5	5	4	29	4.83
11	5	5	4	4	4	4	26	4.33
12	5	5	3	3	3	4	23	3.83

Paket : SPS (Seri Program Statistik)
Modul : Analisis Butir (Anabut)
Program : Uji Kesahihan Faktor-faktor Konstrak
Edisi : Sutrisno Hadi dan Yuni Pamardiningsih
Universitas Gadjah Mada, Yogyakarta, Indonesia
Versi IBM/IN; Hak Cipta (c) 2000 Dilindungi UU

Nama Peneliti : DEWI
Nama Lembaga : FE - UII
Tgl. Analisis : 1 Sept.'04
Nama Berkas : DEI
Nama Dokumen : Hasil

Nama Konstrak : --
Nama Faktor 1 : New Courses Offered
Nama Faktor 2 : Compressed Course - Gugur
Nama Faktor 3 : Shift Category Course
Nama Faktor 4 : Shift Academic Load
Nama Faktor 5 : Eliminated Course

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** MATRIKS INTERKORELASI

r	x1	x3	x4	x5
x1	1.000	0.850	0.844	0.783
p	0.000	0.000	0.000	0.000
x3	0.850	1.000	0.775	0.795
p	0.000	0.000	0.000	0.000
x4	0.844	0.775	1.000	0.645
p	0.000	0.000	0.002	0.000
x5	0.783	0.795	0.645	1.000
p	0.000	0.002	0.000	0.000
y	0.964	0.912	0.881	0.888
p	0.000	0.000	0.000	0.000

p = dua-ekor.

** KORELASI FAKTOR-KONSTRAK DAN SUMBANGAN EFEKTIF

Faktor	rxy	rbt	p	SE%	Status
1	0.964	0.912	0.000	37.721	Sahih
3	0.912	0.894	0.000	9.150	Sahih
4	0.881	0.812	0.000	20.659	Sahih
5	0.888	0.762	0.000	32.469	Sahih

** Halaman 1

** TABEL DATA BUTIR : DEWI_1 - FAKTOR 1

Kasus Nomor	Butir Nomor 1	2	3	4	5	6	7	8	9	10	11	Tot
1	3	4	4	3	3	3	3	4	4	4	3	38
2	4	3	4	5	5	5	5	4	5	5	5	50
3	4	3	5	4	4	5	5	5	5	5	5	50
4	5	5	4	5	4	5	4	5	5	4	5	51
5	3	3	5	5	5	5	5	5	5	5	5	51
6	3	2	3	2	2	3	2	3	2	3	2	27
7	5	5	5	4	4	4	4	4	4	4	4	47
8	4	2	4	4	4	4	4	4	4	4	4	42
9	4	1	4	4	5	5	4	5	5	5	4	46
10	3	3	4	4	4	4	4	4	4	4	5	43
11	2	1	2	1	2	1	2	1	2	2	1	17
12	5	2	5	5	5	5	5	5	5	4	5	51
13	3	3	5	5	4	4	4	4	4	4	5	45
14	5	4	4	5	5	4	5	5	4	4	5	50
15	5	4	5	5	5	5	4	5	5	5	5	53
16	3	3	4	4	5	5	5	5	5	5	5	49
17	1	1	2	3	2	2	2	2	2	1	2	20
18	4	3	5	4	3	3	3	4	4	3	4	40
19	3	2	3	2	3	2	2	2	3	2	3	27
20	5	3	5	5	5	5	4	5	5	4	4	50

** Halaman 2

** TABEL DATA BUTIR : DEWI_1 - FAKTOR 2

Kasus Nomor	Butir Nomor 12	Tot
1	2	2
2	4	4
3	3	3
4	4	4
5	5	5
6	3	3
7	5	5
8	4	4
9	2	2
10	4	4
11	1	1
12	4	4
13	5	5
14	4	4
15	4	4
16	4	4
17	2	2
18	2	2
19	3	3
20	4	4

** TABEL DATA BUTIR : DEWI_1 - FAKTOR 3

Kasus Nomor	Butir Nomor 13	14	15	Tot
1	4	4	3	11
2	5	4	4	13
3	2	3	3	8
4	5	4	5	14
5	4	4	5	13
6	2	3	2	7
7	3	5	5	13
8	4	2	4	10
9	4	4	3	11
10	4	4	4	12
11	1	1	2	4
12	5	4	5	14
13	3	3	5	11
14	5	4	4	13
15	4	4	4	12
16	3	3	4	10
17	2	2	2	6
18	3	3	3	9
19	3	2	2	7
20	3	4	3	10

** TABEL DATA BUTIR : DEWI_1 - FAKTOR 4

Kasus Nomor	Butir Nomor 16	17	18	19	20	21	Tot
1	4	4	3	3	2	3	19
2	2	2	4	4	4	4	20
3	5	5	5	5	4	3	27
4	4	5	4	5	5	4	27
5	4	4	3	3	5	5	24
6	3	2	2	2	3	2	14
7	5	5	5	5	3	4	27
8	4	4	4	4	4	4	24
9	4	4	4	4	5	4	25
10	5	5	5	5	5	5	30
11	1	2	1	2	1	2	9
12	4	5	4	5	4	5	27
13	5	5	5	5	5	2	27
14	5	4	5	4	5	4	27
15	5	5	5	5	5	5	30
16	4	4	5	5	4	4	26
17	1	2	1	2	2	1	9
18	4	4	4	3	2	5	22
19	2	2	3	3	2	2	14
20	2	2	3	3	4	2	16

** TABEL DATA BUTIR : DEWI_1 - FAKTOR 5

Kasus Nomor	Butir Nomor 22	23	24	25	26	27	28	29	30	31	32	33	Tot
1	4	4	4	4	4	4	4	4	4	4	4	2	46
2	4	4	4	4	4	2	4	4	4	2	2	2	40
3	3	3	5	5	3	3	3	3	3	3	3	4	41
4	5	4	4	5	4	5	4	5	4	5	4	4	53
5	4	4	4	4	3	2	2	3	3	2	2	2	35
6	3	2	2	3	3	2	2	2	2	2	2	2	27
7	4	4	3	3	3	4	4	3	3	3	3	5	42
8	4	2	2	4	2	4	4	2	2	2	2	2	32
9	5	4	3	4	3	2	2	2	2	3	3	2	35
10	3	3	4	4	3	3	3	2	2	2	2	2	33
11	1	2	2	1	2	2	2	1	1	1	1	1	17
12	5	4	4	5	4	5	5	5	5	4	5	5	56
13	3	3	3	3	3	3	3	2	2	2	2	2	31
14	5	4	5	3	4	5	4	4	4	4	5	5	52
15	4	5	4	4	4	4	4	4	4	4	2	2	45
16	3	3	3	3	3	3	3	3	3	3	3	3	36
17	1	2	1	1	2	1	2	2	2	2	1	2	19
18	4	4	5	5	3	3	3	2	3	2	3	2	39
19	3	3	3	3	2	3	2	3	2	3	2	2	31
20	4	3	3	3	4	5	3	3	3	3	3	5	42

** Halaman 5

Paket : Seri Program Statistik (SPS-2000)
Modul : Analisis Butir
Program : Uji Kesahihan Faktor-faktor Konstrak
Edisi : Sutrisno Hadi dan Yuni Pamardiningsih
Universitas Gadjah Mada, Yogyakarta, Indonesia
Versi IBM/IN; Hak Cipta (c) 2001 Dilindungi UU

Nama Peneliti : DEWI
Nama Lembaga : FE - UII
Tgl. Analisis : 1 Sept.'04
Nama Berkas : DEWI_2

Nama Konstrak : X1
Nama Faktor 1 : Islamic Teaching
Nama Faktor 2 : Civic Education
Nama Faktor 3 : Shariah Accounting
Nama Faktor 4 : Database Management
Nama Faktor 5 : Strategic Management
Nama Faktor 6 : Communication Management
Nama Faktor 7 : Decision Support System
Nama Faktor 8 : Capital Market Theory
Nama Faktor 9 : Budgeting
Nama Faktor 10 : Customer Behavior
Nama Faktor 11 : Accounting Programming

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** MATRIKS INTERKORELASI

r	x1	x2	x3	x4	x5	x6	x7	x8	x9	x10	x11	y
x1	1.000	0.803	0.891	0.915	0.909	0.916	0.909	0.832	0.834	0.926	0.932	0.959
p	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
x2	0.803	1.000	0.693	0.709	0.816	0.793	0.739	0.647	0.689	0.716	0.745	0.812
p	0.000	0.000	0.001	0.001	0.000	0.000	0.000	0.002	0.001	0.001	0.000	0.000
x3	0.891	0.693	1.000	0.911	0.919	0.915	0.928	0.882	0.873	0.875	0.891	0.948
p	0.000	0.001	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
x4	0.915	0.709	0.911	1.000	0.910	0.885	0.938	0.856	0.859	0.884	0.871	0.945
p	0.000	0.001	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
x5	0.909	0.816	0.919	0.910	1.000	0.928	0.978	0.837	0.857	0.895	0.920	0.968
p	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
x6	0.916	0.793	0.915	0.885	0.928	1.000	0.935	0.819	0.839	0.865	0.902	0.952
p	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
x7	0.909	0.739	0.928	0.938	0.978	0.935	1.000	0.852	0.878	0.885	0.923	0.967
p	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
x8	0.832	0.647	0.882	0.856	0.837	0.819	0.852	1.000	0.946	0.868	0.859	0.911
p	0.000	0.002	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
x9	0.834	0.689	0.873	0.859	0.857	0.839	0.878	0.946	1.000	0.904	0.904	0.929
p	0.000	0.001	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
x10	0.926	0.716	0.875	0.884	0.895	0.865	0.885	0.868	0.904	1.000	0.944	0.948
p	0.000	0.001	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
x11	0.932	0.745	0.891	0.871	0.920	0.902	0.923	0.859	0.904	0.944	1.000	0.961
p	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
y	0.959	0.812	0.948	0.945	0.968	0.952	0.967	0.911	0.929	0.948	0.961	1.000
p	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

p = dua-ekor.

** Halaman 7

** KORELASI FAKTOR-KONSTRAK DAN SUMBANGAN EFEKTIF

Faktor	rxy	rbt	p	SE%	Status
1	0.959	0.949	0.000	10.157	Sahih
2	0.812	0.775	0.000	7.797	Sahih
3	0.948	0.938	0.000	8.493	Sahih
4	0.945	0.934	0.000	8.911	Sahih
5	0.968	0.961	0.000	9.404	Sahih
6	0.952	0.940	0.000	9.739	Sahih
7	0.967	0.960	0.000	9.395	Sahih
8	0.911	0.893	0.000	8.628	Sahih
9	0.929	0.914	0.000	8.974	Sahih
10	0.948	0.937	0.000	9.038	Sahih
11	0.961	0.952	0.000	9.465	Sahih

** Halaman 1

** TABEL DATA BUTIR : DEWI_2 - FAKTOR 1

Kasus Nomor	Butir Nomor 1	2	3	Tot
1	4	4	4	12
2	3	5	3	11
3	4	4	3	11
4	4	4	4	12
5	2	2	3	7
6	5	5	4	14
7	2	2	2	6
8	3	4	3	10
9	5	5	4	14
10	3	5	3	11
11	1	2	1	4
12	5	5	5	15
13	4	5	2	11
14	5	4	5	14
15	2	1	1	4
16	5	4	5	14
17	2	2	1	5
18	5	4	3	12
19	2	1	1	4
20	5	5	1	11

** Halaman 2

** TABEL DATA BUTIR : DEWI_2 - FAKTOR 2

Kasus Nomor	Butir Nomor 4	5	6	Tot
1	3	4	3	10
2	3	3	3	9
3	4	3	4	11
4	4	4	4	12
5	2	3	2	7
6	4	5	4	13
7	2	2	2	6
8	2	2	2	6
9	4	5	4	13
10	3	3	3	9
11	2	1	2	5
12	4	4	4	12
13	4	4	2	10
14	4	5	4	13
15	1	1	1	3
16	5	4	2	11
17	2	1	2	5
18	2	2	1	5
19	2	1	2	5
20	1	2	1	4

** TABEL DATA BUTIR : DEWI_2 - FAKTOR 3

Kasus Nomor	Butir Nomor 7	8	9	Tot
1	3	4	4	11
2	4	3	3	10
3	3	4	3	10
4	4	4	4	12
5	2	2	3	7
6	5	5	4	14
7	4	4	4	12
8	4	4	4	12
9	5	5	5	15
10	5	3	5	13
11	1	2	3	6
12	4	4	5	13
13	4	3	4	11
14	5	4	5	14
15	2	1	2	5
16	5	4	4	13
17	2	2	2	6
18	4	4	4	12
19	2	2	1	5
20	5	2	5	12

** TABEL DATA BUTIR : DEWI_2 - FAKTOR 4

Kasus Nomor	Butir Nomor 10	11	12	Tot
1	4	4	4	12
2	3	3	3	9
3	4	4	4	12
4	4	4	4	12
5	2	2	2	6
6	5	5	4	14
7	3	3	3	9
8	4	4	4	12
9	5	4	5	14
10	5	3	5	13
11	2	2	1	5
12	4	5	5	14
13	4	3	5	12
14	4	5	4	13
15	3	3	2	8
16	5	4	5	14
17	1	1	2	4
18	3	3	5	11
19	2	1	2	5
20	5	2	5	12

** Halaman 5

** TABEL DATA BUTIR : DEWI_2 - FAKTOR 5

Kasus Nomor	Butir Nomor 13	14	15	Tot
1	4	4	4	12
2	3	3	3	9
3	4	4	3	11
4	4	4	4	12
5	2	2	2	6
6	5	5	5	15
7	3	3	3	9
8	4	4	4	12
9	5	4	5	14
10	4	3	4	11
11	2	2	2	6
12	5	4	5	14
13	4	3	2	9
14	5	4	5	14
15	1	2	1	4
16	4	5	4	13
17	2	1	2	5
18	2	2	4	8
19	2	1	2	5
20	4	3	4	11

** Halaman 6

** TABEL DATA BUTIR : DEWI_2 - FAKTOR 6

Kasus Nomor	Butir Nomor 16	17	18	Tot
1	4	5	4	13
2	3	3	3	9
3	4	3	4	11
4	4	4	4	12
5	2	2	2	6
6	5	5	5	15
7	3	3	3	9
8	4	4	5	13
9	5	5	5	15
10	4	3	4	11
11	1	2	1	4
12	4	5	4	13
13	3	4	4	11
14	4	5	5	14
15	1	2	1	4
16	5	4	5	14
17	1	2	5	8
18	4	3	4	11
19	1	2	1	4
20	3	3	3	9

** TABEL DATA BUTIR : DEWI_2 - FAKTOR 7

Kasus Nomor	Butir Nomor 19	20	21	Tot
1	4	5	4	13
2	2	3	3	8
3	3	4	3	10
4	4	4	4	12
5	2	2	2	6
6	5	5	4	14
7	3	3	3	9
8	4	4	5	13
9	5	4	5	14
10	4	3	4	11
11	2	1	2	5
12	5	4	5	14
13	3	4	3	10
14	5	5	4	14
15	3	1	1	5
16	5	4	4	13
17	2	1	2	5
18	3	3	3	9
19	1	2	2	5
20	4	4	4	12

** TABEL DATA BUTIR : DEWI_2 - FAKTOR 8

Kasus Nomor	Butir Nomor 22	23	24	Tot
1	4	4	4	12
2	5	5	3	13
3	4	3	4	11
4	4	4	4	12
5	3	2	3	8
6	4	4	3	11
7	4	4	4	12
8	4	4	5	13
9	4	4	4	12
10	5	3	5	13
11	1	1	2	4
12	5	4	4	13
13	5	3	4	12
14	4	5	4	13
15	3	1	1	5
16	5	4	5	14
17	2	1	2	5
18	4	2	3	9
19	2	1	1	4
20	5	2	5	12

** Halaman 9

** TABEL DATA BUTIR : DEWI_2 - FAKTOR 9

Kasus Nomor	Butir Nomor 25	26	27	Tot
1	4	5	4	13
2	5	5	3	13
3	3	3	3	9
4	4	4	4	12
5	2	2	2	6
6	4	4	4	12
7	4	4	4	12
8	4	4	5	13
9	4	4	4	12
10	4	3	4	11
11	1	2	1	4
12	5	5	4	14
13	5	3	4	12
14	4	5	5	14
15	2	2	2	6
16	4	5	4	13
17	1	1	2	4
18	4	2	3	9
19	2	1	2	5
20	4	2	4	10

** TABEL DATA BUTIR : DEWI_2 - FAKTOR 11

Kasus Nomor	Butir Nomor 31	32	33	Tot
1	4	5	5	14
2	5	5	3	13
3	3	3	3	9
4	4	4	4	12
5	3	2	3	8
6	5	5	5	15
7	3	3	3	9
8	4	4	5	13
9	5	5	5	15
10	4	3	4	11
11	2	1	2	5
12	5	5	5	15
13	4	2	4	10
14	4	5	4	13
15	2	2	1	5
16	4	5	5	14
17	2	1	2	5
18	5	1	5	11
19	2	2	2	6
20	5	1	5	11

** Halaman 10

** TABEL DATA BUTIR : DEWI_2 - FAKTOR 10

Kasus Nomor	Butir Nomor 28	29	30	Tot
1	3	4	4	11
2	5	5	3	13
3	3	4	3	10
4	4	4	4	12
5	3	2	2	7
6	5	5	5	15
7	3	3	3	9
8	4	4	4	12
9	4	4	4	12
10	3	3	3	9
11	2	1	2	5
12	5	4	5	14
13	4	4	2	10
14	4	4	5	13
15	2	3	1	6
16	5	4	5	14
17	1	2	1	4
18	4	3	4	11
19	1	2	1	4
20	4	3	4	11

** Halaman 1

Paket : Seri Program Statistik (SPS-2000)
Modul : Analisis Butir
Program : Uji Kesahihan Faktor-faktor Konstrak
Edisi : Sutrisno Hadi dan Yuni Pamardiningsih
Universitas Gadjah Mada, Yogyakarta, Indonesia
Versi IBM/IN; Hak Cipta (c) 2001 Dilindungi UU

Nama Peneliti : DEWI
Nama Lembaga : FE - UII
Tgl. Analisis : 1 Sept.'04
Nama Berkas : DEWI_4

Nama Konstrak : X3
Nama Faktor 1 : Math for Business
Nama Faktor 2 : Operational Management
Nama Faktor 3 : Public Sector Accounting

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** Halaman 2

** MATRIKS INTERKORELASI

r	x1	x2	x3	y
x1	1.000	0.738	0.850	0.931
p	0.000	0.000	0.000	0.000
x2	0.738	1.000	0.802	0.908
p	0.000	0.000	0.000	0.000
x3	0.850	0.802	1.000	0.950
p	0.000	0.000	0.000	0.000
y	0.931	0.908	0.950	1.000
p	0.000	0.000	0.000	0.000

p = dua-ekor.

** KORELASI FAKTOR-KONSTRAK DAN SUMBANGAN EFEKTIF

Faktor	rxy	rbt	p	SE%	Status
1	0.931	0.837	0.000	34.837	Sahih
2	0.908	0.800	0.000	31.747	Sahih
3	0.950	0.887	0.000	33.416	Sahih

** Halaman 1

** TABEL DATA BUTIR : DEWI_4 - FAKTOR 1

Kasus Nomor	Butir Nomor 1	2	3	Tot
1	3	4	4	11
2	4	3	3	10
3	3	2	3	8
4	4	4	4	12
5	5	5	5	15
6	4	5	4	13
7	2	2	2	6
8	5	5	4	14
9	4	5	4	13
10	3	3	3	9
11	2	1	2	5
12	4	4	4	12
13	3	4	4	11
14	3	3	4	10
15	2	1	1	4
16	4	3	3	10
17	2	2	1	5
18	4	5	4	13
19	2	1	2	5
20	4	3	3	10

** TABEL DATA BUTIR : DEWI_4 - FAKTOR 3

Kasus Nomor	Butir Nomor 7	8	9	Tot
1	3	4	4	11
2	3	4	3	10
3	2	3	3	8
4	4	4	4	12
5	4	4	4	12
6	4	5	4	13
7	3	3	3	9
8	4	4	5	13
9	5	4	5	14
10	3	3	3	9
11	2	1	2	5
12	3	2	2	7
13	4	3	3	10
14	5	4	3	12
15	2	1	1	4
16	4	3	3	10
17	1	2	2	5
18	4	5	5	14
19	2	2	2	6
20	3	1	3	7

** Halaman 2

** TABEL DATA BUTIR : DEWI_4 - FAKTOR 2

Kasus Nomor	Butir Nomor 4	5	6	Tot
1	3	4	3	10
2	4	3	4	11
3	3	2	3	8
4	4	4	4	12
5	2	2	2	6
6	4	5	4	13
7	3	3	3	9
8	5	4	5	14
9	5	5	5	15
10	3	3	3	9
11	1	2	2	5
12	3	4	4	11
13	3	3	3	9
14	3	3	4	10
15	2	2	1	5
16	4	3	3	10
17	2	2	2	6
18	5	4	5	14
19	2	2	1	5
20	4	3	3	10

** Halaman 1

Paket : Seri Program Statistik (SPS-2000)
Modul : Analisis Butir
Program : Uji Kesahihan Faktor-faktor Konstrak
Edisi : Sutrisno Hadi dan Yuni Pamardiningsih
Universitas Gadjah Mada, Yogyakarta, Indonesia
Versi IBM/IN; Hak Cipta (c) 2001 Dilindungi UU

Nama Peneliti : DEWI
Nama Lembaga : FE - UII
Tgl. Analisis : 1 Sept.'04
Nama Berkas : DEWI_5

Nama Konstrak : X4
Nama Faktor 1 : Intro to Accounting I
Nama Faktor 2 : Intro to Accounting II
Nama Faktor 3 : Accounting Information System I
Nama Faktor 4 : Accounting Information System II
Nama Faktor 5 : Elective Subjects
Nama Faktor 6 : Thesis

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** Halaman 2

** MATRIKS INTERKORELASI

r	x1	x2	x3	x4	x5	x6	y
x1	1.000	0.980	0.914	0.907	0.876	0.726	0.969
p	0.000	0.000	0.000	0.000	0.000	0.000	0.000
x2	0.980	1.000	0.924	0.907	0.888	0.742	0.976
p	0.000	0.000	0.000	0.000	0.000	0.000	0.000
x3	0.914	0.924	1.000	0.984	0.780	0.700	0.949
p	0.000	0.000	0.000	0.000	0.000	0.001	0.000
x4	0.907	0.907	0.984	1.000	0.765	0.688	0.940
p	0.000	0.000	0.000	0.000	0.000	0.001	0.000
x5	0.876	0.888	0.780	0.765	1.000	0.791	0.915
p	0.000	0.000	0.000	0.000	0.000	0.000	0.000
x6	0.726	0.742	0.700	0.688	0.791	1.000	0.832
p	0.000	0.000	0.001	0.001	0.000	0.000	0.000
y	0.969	0.976	0.949	0.940	0.915	0.832	1.000
p	0.000	0.000	0.000	0.000	0.000	0.000	0.000

p = dua-ekor.

** KORELASI FAKTOR-KONSTRAK DAN SUMBANGAN EFEKTIF

Faktor	rxy	rbt	p	SE%	Status
1	0.969	0.954	0.000	17.920	Sahih
2	0.976	0.964	0.000	18.019	Sahih
3	0.949	0.925	0.000	16.926	Sahih
4	0.940	0.914	0.000	15.812	Sahih
5	0.915	0.876	0.000	16.558	Sahih
6	0.832	0.763	0.000	14.765	Sahih

** Halaman 1

** TABEL DATA BUTIR : DEWI_5 - FAKTOR 1

Kasus Nomor	Butir Nomor 1	2	3	Tot
1	5	4	5	14
2	5	5	5	15
3	4	4	2	10
4	5	3	5	13
5	5	5	5	15
6	5	3	4	12
7	2	2	1	5
8	5	3	3	11
9	4	4	4	12
10	5	2	5	12
11	2	1	2	5
12	4	4	4	12
13	2	1	2	5
14	5	5	5	15
15	3	2	3	8
16	5	5	5	15
17	3	2	3	8
18	5	3	5	13
19	2	3	2	7
20	3	3	4	10

** TABEL DATA BUTIR : DEWI_5 - FAKTOR 3

Kasus Nomor	Butir Nomor 7	8	9	Tot
1	5	2	5	12
2	5	5	5	15
3	4	4	3	11
4	4	3	4	11
5	5	5	5	15
6	5	3	3	11
7	2	1	1	4
8	5	3	5	13
9	4	2	4	10
10	4	2	4	10
11	2	1	1	4
12	3	3	3	9
13	2	2	3	7
14	5	5	5	15
15	2	3	2	7
16	4	4	4	12
17	2	2	3	7
18	5	3	5	13
19	3	2	2	7
20	3	3	4	10

** Halaman 2

** TABEL DATA BUTIR : DEWI_5 - FAKTOR 2

Kasus Nomor	Butir Nomor 4	5	6	Tot
1	5	4	5	14
2	5	5	5	15
3	4	4	4	12
4	5	3	5	13
5	5	5	5	15
6	5	3	4	12
7	2	1	1	4
8	5	3	3	11
9	4	4	4	12
10	5	2	5	12
11	1	2	2	5
12	4	4	4	12
13	2	2	2	6
14	5	5	5	15
15	2	3	3	8
16	5	5	5	15
17	2	3	2	7
18	5	3	4	12
19	2	3	3	8
20	3	3	4	10

** TABEL DATA BUTIR : DEWI_5 - FAKTOR 4

Kasus Nomor	Butir Nomor 10	11	12	Tot
1	5	2	5	12
2	5	5	5	15
3	4	4	3	11
4	4	3	4	11
5	5	5	5	15
6	5	3	3	11
7	3	1	2	6
8	5	3	5	13
9	4	2	4	10
10	4	2	4	10
11	2	1	1	4
12	3	3	3	9
13	2	3	2	7
14	5	5	5	15
15	3	3	2	8
16	4	4	4	12
17	2	3	2	7
18	5	3	4	12
19	2	2	2	6
20	3	3	4	10

** Halaman 5

** TABEL DATA BUTIR : DEWI_5 - FAKTOR 5

Kasus Nomor	Butir Nomor 13	14	15	Tot
1	5	5	5	15
2	4	4	4	12
3	4	4	4	12
4	4	3	4	11
5	4	4	4	12
6	5	4	3	12
7	1	2	1	4
8	3	3	3	9
9	4	3	4	11
10	5	5	5	15
11	2	2	2	6
12	4	4	4	12
13	3	2	3	8
14	5	5	5	15
15	3	2	3	8
16	5	5	5	15
17	2	2	3	7
18	5	3	5	13
19	2	1	2	5
20	3	3	4	10

** Halaman 6

** TABEL DATA BUTIR : DEWI_5 - FAKTOR 6

Kasus Nomor	Butir Nomor 16	17	18	Tot
1	4	2	5	11
2	3	3	3	9
3	4	4	4	12
4	3	3	3	9
5	4	4	4	12
6	5	5	4	14
7	2	2	2	6
8	5	5	5	15
9	4	3	4	11
10	5	4	5	14
11	1	2	2	5
12	5	5	5	15
13	2	3	3	8
14	5	5	5	15
15	2	3	2	7
16	5	5	5	15
17	2	3	2	7
18	5	3	4	12
19	2	3	2	7
20	3	3	4	10

Paket : Seri Program Statistik (SPS-2000)
Modul : Analisis Butir
Program : Uji Kesahihan Faktor-faktor Konstrak
Edisi : Sutrisno Hadi dan Yuni Pamardiningsih
Universitas Gadjah Mada, Yogyakarta, Indonesia
Versi IBM/IN; Hak Cipta (c) 2001 Dilindungi Ul

Nama peneliti : DEWI
Nama Lembaga : FE - UII
Tgl. Analisis : 1 Sept.'04
Nama Berkas : DEWI_6

Nama Konstrak : X5
Nama Faktor 1 : Indonesian
Nama Faktor 2 : Sociology & Pol
Nama Faktor 3 : Princ of Cultures
Nama Faktor 4 : Princ of Natural Science
Nama Faktor 5 : Cooperatif Eco
Nama Faktor 6 : Intro to Management
Nama Faktor 7 : Intro to Dev Eco
Nama Faktor 8 : Microeconomy Theory
Nama Faktor 9 : Macroeconomy Theory
Nama Faktor 10 : Accounting Seminar
Nama Faktor 11 : Elect Data Process
Nama Faktor 12 : Internal Audit

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** MATRIKS INTERKORELASI

r	x1	x2	x3	x4	x5	x6	x7	x8	x9	x10	x11	x12
x1	1.000	0.436	0.514	0.626	0.748	0.588	0.488	0.765	0.762	0.422	0.668	0.447
p	0.000	0.052	0.020	0.003	0.000	0.006	0.028	0.000	0.000	0.061	0.002	0.046
x2	0.436	1.000	0.771	0.492	0.552	0.574	0.821	0.600	0.612	0.675	0.542	0.537
p	0.052	0.000	0.000	0.026	0.011	0.008	0.000	0.005	0.004	0.001	0.013	0.014
x3	0.514	0.771	1.000	0.568	0.588	0.604	0.714	0.633	0.616	0.677	0.451	0.362
p	0.020	0.000	0.000	0.009	0.006	0.005	0.001	0.003	0.004	0.001	0.044	0.113
x4	0.626	0.492	0.568	1.000	0.588	0.405	0.432	0.578	0.592	0.378	0.405	0.240
p	0.003	0.026	0.009	0.000	0.006	0.073	0.054	0.008	0.006	0.097	0.073	0.308
x5	0.748	0.552	0.588	0.588	1.000	0.866	0.642	0.743	0.759	0.559	0.684	0.626
p	0.000	0.011	0.006	0.006	0.000	0.000	0.003	0.000	0.000	0.010	0.001	0.003
x6	0.588	0.574	0.604	0.405	0.866	1.000	0.657	0.739	0.753	0.511	0.675	0.611
p	0.006	0.008	0.005	0.073	0.000	0.000	0.002	0.000	0.000	0.020	0.001	0.004
x7	0.488	0.821	0.714	0.432	0.642	0.657	1.000	0.656	0.650	0.670	0.603	0.592
p	0.028	0.000	0.001	0.054	0.003	0.002	0.000	0.002	0.002	0.002	0.005	0.006
x8	0.765	0.600	0.633	0.578	0.743	0.739	0.656	1.000	0.974	0.655	0.727	0.565
p	0.000	0.005	0.003	0.008	0.000	0.000	0.002	0.000	0.000	0.002	0.000	0.009
x9	0.762	0.612	0.616	0.592	0.759	0.753	0.650	0.974	1.000	0.662	0.776	0.636
p	0.000	0.004	0.004	0.006	0.000	0.000	0.002	0.000	0.000	0.002	0.000	0.003
x10	0.422	0.675	0.677	0.378	0.559	0.511	0.670	0.655	0.662	1.000	0.735	0.797
p	0.061	0.001	0.001	0.097	0.010	0.020	0.002	0.002	0.002	0.000	0.000	0.000
x11	0.668	0.542	0.451	0.405	0.684	0.675	0.603	0.727	0.776	0.735	1.000	0.816
p	0.002	0.013	0.044	0.073	0.001	0.001	0.005	0.000	0.000	0.000	0.000	0.000
x12	0.447	0.537	0.362	0.240	0.626	0.611	0.592	0.565	0.636	0.797	0.816	1.000
p	0.046	0.014	0.113	0.308	0.003	0.004	0.006	0.009	0.003	0.000	0.000	0.000
y	0.762	0.786	0.771	0.643	0.864	0.830	0.818	0.888	0.905	0.807	0.840	0.760
p	0.000	0.000	0.000	0.003	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

p = dua-ekor.

(bersambung)

** Halaman 3

(sambungan)

r	y
x1	0.762
p	0.000
x2	0.786
p	0.000
x3	0.771
p	0.000
x4	0.643
p	0.003
x5	0.864
p	0.000
x6	0.830
p	0.000
x7	0.818
p	0.000
x8	0.888
p	0.000
x9	0.905
p	0.000
x10	0.807
p	0.000
x11	0.840
p	0.000
x12	0.760
p	0.000
y	1.000
p	0.000

p = dua-ekor.

** Halaman 4

** KORELASI FAKTOR-KONSTRAK DAN SUMBANGAN EFEKTIF

Faktor	rxy	rbt	p	SE%	Status
1	0.762	0.719	0.000	6.990	Sahih
2	0.786	0.742	0.000	8.044	Sahih
3	0.771	0.727	0.000	7.532	Sahih
4	0.643	0.576	0.004	6.621	Sahih
5	0.864	0.835	0.000	8.643	Sahih
6	0.830	0.785	0.000	10.198	Sahih
7	0.818	0.783	0.000	7.777	Sahih
8	0.888	0.866	0.000	8.082	Sahih
9	0.905	0.884	0.000	9.173	Sahih
10	0.807	0.760	0.000	9.441	Sahih
11	0.840	0.805	0.000	8.692	Sahih
12	0.760	0.703	0.000	8.806	Sahih

** Halaman 1

** TABEL DATA BUTIR : DEWI_6 - FAKTOR 1

Kasus Nomor	Butir Nomor 1	2	3	Tot
1	3	2	2	7
2	2	3	2	7
3	3	2	2	7
4	5	4	5	14
5	4	4	5	13
6	2	4	3	9
7	4	5	4	13
8	2	2	2	6
9	3	4	3	10
10	3	3	3	9
11	2	1	2	5
12	3	4	2	9
13	3	4	3	10
14	2	3	2	7
15	3	3	3	9
16	5	3	5	13
17	2	1	2	5
18	3	4	3	10
19	3	2	1	6
20	2	2	3	7

** Halaman 2

** TABEL DATA BUTIR : DEWI_6 - FAKTOR 2

Kasus Nomor	Butir Nomor 4	5	6	Tot
1	5	3	3	11
2	3	2	3	8
3	3	3	3	9
4	4	5	4	13
5	3	4	3	10
6	3	4	4	11
7	5	4	5	14
8	3	3	3	9
9	3	4	3	10
10	4	4	3	11
11	2	2	1	5
12	3	2	3	8
13	5	5	3	13
14	4	4	5	13
15	4	3	3	10
16	2	2	2	6
17	1	2	1	4
18	1	2	1	4
19	2	1	2	5
20	3	3	3	9

** TABEL DATA BUTIR : DEWI_6 - FAKTOR 4

Kasus Nomor	Butir Nomor 10	11	12	Tot
1	3	3	2	8
2	2	3	2	7
3	3	3	3	9
4	5	4	5	14
5	2	2	2	6
6	1	1	1	3
7	4	5	4	13
8	2	2	2	6
9	3	3	3	9
10	3	4	2	9
11	2	2	2	6
12	3	4	3	10
13	3	4	4	11
14	1	1	1	3
15	4	3	1	8
16	3	3	3	9
17	1	1	1	3
18	3	1	1	5
19	2	1	2	5
20	2	2	2	6

** Halaman 3

** TABEL DATA BUTIR : DEWI_6 - FAKTOR 3

Kasus Nomor	Butir Nomor 7	8	9	Tot
1	3	3	3	9
2	2	3	2	7
3	3	3	3	9
4	3	5	4	12
5	5	4	4	13
6	1	3	1	5
7	4	5	4	13
8	2	2	2	6
9	3	4	3	10
10	4	3	3	10
11	2	1	2	5
12	5	4	1	10
13	3	4	2	9
14	3	4	4	11
15	4	3	3	10
16	2	2	2	6
17	2	2	2	6
18	1	1	1	3
19	1	2	1	4
20	3	3	3	9

** TABEL DATA BUTIR : DEWI_6 - FAKTOR 5

Kasus Nomor	Butir Nomor 13	14	15	Tot
1	5	3	2	10
2	3	2	2	7
3	3	3	2	8
4	4	5	4	13
5	3	4	4	11
6	3	2	3	8
7	5	4	5	14
8	3	3	3	9
9	4	4	4	12
10	3	3	3	9
11	1	1	2	4
12	4	3	4	11
13	4	4	4	12
14	3	3	4	10
15	4	3	4	11
16	5	5	4	14
17	2	1	2	5
18	4	3	3	10
19	1	2	2	5
20	4	5	5	14

** Halaman 6

** TABEL DATA BUTIR : DEWI_6 - FAKTOR 6

Kasus Nomor	Butir Nomor 16	17	18	Tot
1	5	5	5	15
2	2	3	2	7
3	3	3	3	9
4	5	5	3	13
5	5	4	4	13
6	3	4	2	9
7	5	4	5	14
8	3	3	3	9
9	4	4	4	12
10	4	3	3	10
11	1	2	1	4
12	5	5	5	15
13	4	4	4	12
14	5	5	5	15
15	4	3	5	12
16	5	5	3	13
17	1	2	1	4
18	5	4	4	13
19	1	2	1	4
20	4	5	5	14

** TABEL DATA BUTIR : DEWI_6 - FAKTOR 8

Kasus Nomor	Butir Nomor 22	23	24	Tot
1	4	3	3	10
2	2	3	2	7
3	5	3	3	11
4	4	5	5	14
5	4	3	3	10
6	4	3	3	10
7	4	5	4	13
8	2	2	2	6
9	4	5	4	13
10	4	3	3	10
11	2	1	2	5
12	4	3	4	11
13	4	2	3	9
14	4	4	4	12
15	3	3	3	9
16	5	4	4	13
17	2	2	2	6
18	3	3	3	9
19	2	2	1	5
20	3	1	4	8

** Halaman 7

** TABEL DATA BUTIR : DEWI_6 - FAKTOR 7

Kasus Nomor	Butir Nomor 19	20	21	Tot
1	4	3	2	9
2	3	2	3	8
3	5	3	3	11
4	4	4	5	13
5	4	3	3	10
6	3	3	3	9
7	4	5	4	13
8	2	2	2	6
9	3	3	4	10
10	4	3	4	11
11	1	2	1	4
12	3	1	3	7
13	4	5	3	12
14	4	4	5	13
15	3	3	3	9
16	2	2	2	6
17	2	1	2	5
18	4	1	4	9
19	2	1	2	5
20	4	4	4	12

** TABEL DATA BUTIR : DEWI_6 - FAKTOR 9

Kasus Nomor	Butir Nomor 25	26	27	Tot
1	4	3	3	10
2	3	2	3	8
3	5	3	3	11
4	4	5	4	13
5	4	3	3	10
6	4	3	3	10
7	5	4	5	14
8	2	2	2	6
9	4	5	4	13
10	4	4	3	11
11	1	2	2	5
12	4	3	4	11
13	4	3	2	9
14	4	4	4	12
15	3	3	3	9
16	5	4	5	14
17	1	2	1	4
18	3	3	3	9
19	1	2	1	4
20	3	1	4	8

** Halaman 10

** TABEL DATA BUTIR : DEWI_6 - FAKTOR 10

Kasus Nomor	Butir Nomor 28	29	30	Tot
1	2	2	2	6
2	2	3	2	7
3	5	5	5	15
4	4	4	5	13
5	4	4	4	12
6	4	4	4	12
7	4	5	4	13
8	5	2	5	12
9	5	4	5	14
10	5	4	5	14
11	1	2	1	4
12	4	4	4	12
13	3	2	4	9
14	5	4	4	13
15	4	4	4	12
16	4	2	3	9
17	2	1	2	5
18	2	2	2	6
19	2	1	2	5
20	4	4	4	12

** TABEL DATA BUTIR : DEWI_6 - FAKTOR 12

Kasus Nomor	Butir Nomor 34	35	36	Tot
1	3	3	3	9
2	2	3	2	7
3	5	4	5	14
4	4	4	1	9
5	4	4	4	12
6	5	5	5	15
7	5	4	4	13
8	5	4	4	13
9	5	4	4	13
10	5	5	5	15
11	1	2	1	4
12	4	4	3	11
13	4	4	4	12
14	4	3	4	11
15	4	4	4	12
16	4	4	4	12
17	2	1	1	4
18	5	3	4	12
19	1	2	1	4
20	5	3	5	13

** Halaman 11

** TABEL DATA BUTIR : DEWI_6 - FAKTOR 11

Kasus Nomor	Butir Nomor 31	32	33	Tot
1	3	3	3	9
2	3	2	3	8
3	5	3	5	13
4	5	4	5	14
5	4	3	5	12
6	4	4	4	12
7	4	5	4	13
8	5	2	5	12
9	4	1	4	9
10	5	4	4	13
11	2	1	2	5
12	3	4	3	10
13	4	4	1	9
14	4	4	4	12
15	4	4	4	12
16	5	4	5	14
17	1	2	1	4
18	3	4	5	12
19	1	1	2	4
20	4	4	2	10

Paket : SPS (Seri Program Statistik)
Modul : Analisis Butir (Anabut)
Program : Uji-Keandalan Teknik Alpha Cronbach
Edisi : Sutrisno Hadi dan Yuni Pamardiningsih
Universitas Gadjah Mada, Yogyakarta, Indonesia
Versi IBM/IN; Hak Cipta (c) 2000 Dilindungi UU

Nama Peneliti : DEWI
Nama Lembaga : FE - UII
Tgl. Analisis : 1 Sept.'04
Nama Berkas : DEI
Nama Dokumen : Hasil

Nama Konstrak : --
Nama Faktor 1 : New Courses Offered

Butir 1 = Rekaman Nomor : 1
Butir 2 = Rekaman Nomor : 2
Butir 3 = Rekaman Nomor : 3
Butir 4 = Rekaman Nomor : 4
Butir 5 = Rekaman Nomor : 5

Butir 6 = Rekaman Nomor : 6
Butir 7 = Rekaman Nomor : 7
Butir 8 = Rekaman Nomor : 8
Butir 9 = Rekaman Nomor : 9
Butir 10 = Rekaman Nomor : 10

Butir 11 = Rekaman Nomor : 11

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Semula	: MA =	11
Jumlah Butir Sahih	: MS =	11
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	847
Sigma X Kuadrat	: ΣX^2 =	38167
Variansi X	: $\sigma^2 x$ =	14
Variansi Y	: $\sigma^2 y$ =	115
Koef. Alpha	: rtt =	0.969
Peluang Galat α	: p =	0.000
Status	:	Andal

Nama Konstrak : --
Nama Faktor 2 : Compressed Course

Semuanya Butirnya Gugur !!

Nama Konstrak : --
Nama Faktor 3 : Shift Category Course

Butir 1 = Rekaman Nomor : 13
Butir 2 = Rekaman Nomor : 14
Butir 3 = Rekaman Nomor : 15

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Semula	: MA =	3
Jumlah Butir Sahih	: MS =	3
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	208
Sigma X Kuadrat	: ΣX^2 =	2314
Variansi X	: $\sigma^2 x$ =	3
Variansi Y	: $\sigma^2 y$ =	8
Koef. Alpha	: rtt =	0.841
Peluang Galat α	: p =	0.000
Status	:	Andal

Nama Konstrak : --
Nama Faktor 4 : Shift Academic Load

Butir 1 = Rekaman Nomor : 16
Butir 2 = Rekaman Nomor : 17
Butir 3 = Rekaman Nomor : 18
Butir 4 = Rekaman Nomor : 19
Butir 5 = Rekaman Nomor : 20

Butir 6 = Rekaman Nomor : 21

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Semula	: MA =	6
Jumlah Butir Sahih	: MS =	6
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	444
Sigma X Kuadrat	: ΣX^2 =	10682
Variansi X	: $\sigma^2 x$ =	9
Variansi Y	: $\sigma^2 y$ =	41
Koef. Alpha	: rtt =	0.933
Peluang Galat α	: p =	0.000
Status	:	Andal

Nama Konstrak : --
Nama Faktor 5 : Eliminated Course

Butir 1 = Rekaman Nomor : 22
Butir 2 = Rekaman Nomor : 23
Butir 3 = Rekaman Nomor : 24
Butir 4 = Rekaman Nomor : 25
Butir 5 = Rekaman Nomor : 26

Butir 6 = Rekaman Nomor : 27
Butir 7 = Rekaman Nomor : 28
Butir 8 = Rekaman Nomor : 29
Butir 9 = Rekaman Nomor : 30
Butir 10 = Rekaman Nomor : 31

Butir 11 = Rekaman Nomor : 32
Butir 12 = Rekaman Nomor : 33

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Semula	: MA =	12
Jumlah Butir Sahih	: MS =	12
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	752
Sigma X Kuadrat	: ΣX^2 =	30280
Variansi X	: $\sigma^2 x$ =	13
Variansi Y	: $\sigma^2 y$ =	100
Koef. Alpha	: rtt =	0.949
Peluang Galat α	: p =	0.000
Status	:	Andal

Nama Konstrak : --
Semua Faktor

Butir 1 = Rekaman Nomor : 1
Butir 2 = Rekaman Nomor : 2
Butir 3 = Rekaman Nomor : 3
Butir 4 = Rekaman Nomor : 4
Butir 5 = Rekaman Nomor : 5

Butir 6 = Rekaman Nomor : 6
Butir 7 = Rekaman Nomor : 7
Butir 8 = Rekaman Nomor : 8
Butir 9 = Rekaman Nomor : 9
Butir 10 = Rekaman Nomor : 10

Butir 11 = Rekaman Nomor : 11
Butir 12 = Rekaman Nomor : 12
Butir 13 = Rekaman Nomor : 13
Butir 14 = Rekaman Nomor : 14
Butir 15 = Rekaman Nomor : 15

Butir 16 = Rekaman Nomor : 16
Butir 17 = Rekaman Nomor : 17
Butir 18 = Rekaman Nomor : 18
Butir 19 = Rekaman Nomor : 19
Butir 20 = Rekaman Nomor : 20

Butir 21 = Rekaman Nomor : 21
Butir 22 = Rekaman Nomor : 22
Butir 23 = Rekaman Nomor : 23
Butir 24 = Rekaman Nomor : 24
Butir 25 = Rekaman Nomor : 25

Butir 26 = Rekaman Nomor : 26
Butir 27 = Rekaman Nomor : 27
Butir 28 = Rekaman Nomor : 28
Butir 29 = Rekaman Nomor : 29
Butir 30 = Rekaman Nomor : 30

Butir 31 = Rekaman Nomor : 31
Butir 32 = Rekaman Nomor : 32
Butir 33 = Rekaman Nomor : 33

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Semula	: MA =	33
Jumlah Butir Sahih	: MS =	33
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	2320
Sigma X Kuadrat	: ΣX^2 =	284974
Variansi X	: $\sigma^2 x$ =	40
Variansi Y	: $\sigma^2 y$ =	793
Koef. Alpha	: rtt =	0.979
Peluang Galat α	: p =	0.000
Status	:	Andal

** Halaman 1

Paket : Seri Program Statistik (SPS-2000)
Modul : Analisis Butir (Items Analysis)
Program : Uji-Keandalan Teknik Alpha Cronbach
Edisi : Sutrisno Hadi dan Yuni Pamardiningsih
Universitas Gadjah Mada, Yogyakarta, Indonesia
Versi IBM/IN; Hak Cipta (c) 2001 Dilindungi UU

Nama Peneliti : DEWI
Nama Lembaga : FE - UII
Tgl. Analisis : 1 Sept.'04
Nama Berkas : DEWI_2

Nama Konstrak : X1
Nama Faktor 1 : Islamic Teaching

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Sahih	: MS =	3
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	202
Sigma X Kuadrat	: ΣX^2 =	2304
Variansi X	: $\sigma^2 x$ =	6
Variansi Y	: $\sigma^2 y$ =	13
Koef. Alpha	: rtt =	0.867
Peluang Galat α	: p =	0.000
Status	:	Andal

** Halaman 2

Nama Konstrak : X1
Nama Faktor 2 : Civic Education

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Sahih	: MS =	3
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	169
Sigma X Kuadrat	: ΣX^2 =	1645
Variansi X	: $\sigma^2 x$ =	4
Variansi Y	: $\sigma^2 y$ =	11
Koef. Alpha	: rtt =	0.909
Peluang Galat α	: p =	0.000
Status	:	Andal

Nama Konstrak : X1
Nama Faktor 3 : Shariah Accounting

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Sahih	: MS =	3
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	213
Sigma X Kuadrat	: ΣX^2 =	2457
Variansi X	: $\sigma^2 x$ =	4
Variansi Y	: $\sigma^2 y$ =	9
Koef. Alpha	: rtt =	0.872
Peluang Galat α	: p =	0.000
Status	:	Andal

** Halaman 3

Nama Konstrak : X1
Nama Faktor 4 : Database Management

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Sahih	: MS =	3
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	211
Sigma X Kuadrat	: ΣX² =	2435
Variansi X	: σ²x =	4
Variansi Y	: σ²y =	10
Koef. Alpha	: rtt =	0.877
Peluang Galat α	: p =	0.000
Status	:	Andal

Nama Konstrak : X1
Nama Faktor 5 : Strategic Management

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Sahih	: MS =	3
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	200
Sigma X Kuadrat	: ΣX² =	2222
Variansi X	: σ²x =	4
Variansi Y	: σ²y =	11
Koef. Alpha	: rtt =	0.930
Peluang Galat α	: p =	0.000
Status	:	Andal

** Halaman 4

Nama Konstrak : X1
Nama Faktor 6 : Communication Management

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Sahih	: MS =	3
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	206
Sigma X Kuadrat	: ΣX² =	2368
Variansi X	: σ²x =	5
Variansi Y	: σ²y =	12
Koef. Alpha	: rtt =	0.906
Peluang Galat α	: p =	0.000
Status	:	Andal

Nama Konstrak : X1
Nama Faktor 7 : Decision Support System

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Sahih	: MS =	3
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	202
Sigma X Kuadrat	: ΣX² =	2262
Variansi X	: σ²x =	4
Variansi Y	: σ²y =	11
Koef. Alpha	: rtt =	0.920
Peluang Galat α	: p =	0.000
Status	:	Andal

** Halaman 5

Nama Konstrak : X1
Nama Faktor 8 : Capital Market Theory

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Sahih	: MS =	3
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	208
Sigma X Kuadrat	: ΣX² =	2374
Variansi X	: σ²x =	4
Variansi Y	: σ²y =	11
Koef. Alpha	: rtt =	0.870
Peluang Galat α	: p =	0.000
Status	:	Andal

Nama Konstrak : X1
Nama Faktor 9 : Budgeting

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Sahih	: MS =	3
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	204
Sigma X Kuadrat	: ΣX² =	2300
Variansi X	: σ²x =	4
Variansi Y	: σ²y =	11
Koef. Alpha	: rtt =	0.898
Peluang Galat α	: p =	0.000
Status	:	Andal

** Halaman 6

Nama Konstrak : X1
Nama Faktor 10 : Customer Behavior

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Sahih	: MS =	3
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	202
Sigma X Kuadrat	: ΣX² =	2254
Variansi X	: σ²x =	4
Variansi Y	: σ²y =	11
Koef. Alpha	: rtt =	0.900
Peluang Galat α	: p =	0.000
Status	:	Andal

Nama Konstrak : X1
Nama Faktor 11 : Accounting Programming

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Sahih	: MS =	3
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	214
Sigma X Kuadrat	: ΣX² =	2518
Variansi X	: σ²x =	5
Variansi Y	: σ²y =	11
Koef. Alpha	: rtt =	0.812
Peluang Galat α	: p =	0.000
Status	:	Andal

** Halaman 7

Nama Konstrak : X1

** TABEL RANGKUMAN ANALISIS

==========

Jumlah Butir Sahih	: MS =	33
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	2231
Sigma X Kuadrat	: ΣX² =	272379
Variansi X	: σ²x =	50
Variansi Y	: σ²y =	1176
Koef. Alpha	: rtt =	0.988
Peluang Galat α	: p =	0.000
Status	:	Andal

==========

** Halaman 1

Paket : Seri Program Statistik (SPS-2000)
Modul : Analisis Butir (Items Analysis)
Program : Uji-Keandalan Teknik Alpha Cronbach
Edisi : Sutrisno Hadi dan Yuni Pamardiningsih
Universitas Gadjah Mada, Yogyakarta, Indonesia
Versi IBM/IN; Hak Cipta (c) 2001 Dilindungi UU

Nama Peneliti : DEWI
Nama Lembaga : FE - UII
Tgl. Analisis : 1 Sept.'04
Nama Berkas : DEWI_3

Nama Konstrak : X2 - Islamic Economic

** TABEL RANGKUMAN ANALISIS

==========

Jumlah Butir Sahih	: MS =	3
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	211
Sigma X Kuadrat	: ΣX² =	2139
Variansi X	: σ²x =	1
Variansi Y	: σ²y =	1
Koef. Alpha	: rtt =	0.997
Peluang Galat α	: p =	0.000
Status	:	Andal

==========

** Halaman 1

Paket : Seri Program Statistik (SPS-2000)
Modul : Analisis Butir (Items Analysis)
Program : Uji-Keandalan Teknik Alpha Cronbach
Edisi : Sutrisno Hadi dan Yuni Pamardiningsih
Universitas Gadjah Mada, Yogyakarta, Indonesia
Versi IBM/IN; Hak Cipta (c) 2001 Dilindungi UU

Nama Peneliti : DEWI
Nama Lembaga : FE - UII
Tgl. Analisis : 1 Sept.'04
Nama Berkas : DEWI_4

Nama Konstrak : X3
Nama Faktor 1 : Math for Business

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Sahih	: MS =	3
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	196
Sigma X Kuadrat	: ΣX² =	2130
Variansi X	: σ²x =	4
Variansi Y	: σ²y =	10
Koef. Alpha	: rtt =	0.930
Peluang Galat α	: p =	0.000
Status	:	Andal

** Halaman 2

Nama Konstrak : X3
Nama Faktor 2 : Operational Management

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Sahih	: MS =	3
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	192
Sigma X Kuadrat	: ΣX² =	2026
Variansi X	: σ²x =	3
Variansi Y	: σ²y =	9
Koef. Alpha	: rtt =	0.930
Peluang Galat α	: p =	0.000
Status	:	Andal

Nama Konstrak : X3
Nama Faktor 3 : Public Sector Accounting

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Sahih	: MS =	3
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	191
Sigma X Kuadrat	: ΣX² =	2009
Variansi X	: σ²x =	4
Variansi Y	: σ²y =	9
Koef. Alpha	: rtt =	0.894
Peluang Galat α	: p =	0.000
Status	:	Andal

Nama Konstrak : X3

** TABEL RANGKUMAN ANALISIS

==========

Jumlah Butir Sahih	: MS =	9
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	579
Sigma X Kuadrat	: ΣX^2 =	18257
Variansi X	: $\sigma^2 x$ =	11
Variansi Y	: $\sigma^2 y$ =	75
Koef. Alpha	: rtt =	0.957
Peluang Galat α	: p =	0.000
Status	:	Andal

==========

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** Halaman 1

Paket : Seri Program Statistik (SPS-2000)
Modul : Analisis Butir (Items Analysis)
Program : Uji-Keandalan Teknik Alpha Cronbach
Edisi : Sutrisno Hadi dan Yuni Pamardiningsih
Universitas Gadjah Mada, Yogyakarta, Indonesia
Versi IBM/IN; Hak Cipta (c) 2001 Dilindungi UU

Nama Peneliti : DEWI
Nama Lembaga : FE - UII
Tgl. Analisis : 1 Sept.'01
Nama Berkas : DEWI_5

Nama Konstrak : X1
Nama Faktor 1 : Intro to Accounting I

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Sahih	: MS =	3
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	217
Sigma X Kuadrat	: ΣX² =	2583
Variansi X	: σ²x =	5
Variansi Y	: σ²y =	11
Koef. Alpha	: rtt =	0.881
Peluang Galat α	: p =	0.000
Status	:	Andal

** Halaman 2

Nama Konstrak : X4
Nama Faktor 2 : Intro to Accounting II

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Sahih	: MS =	3
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	218
Sigma X Kuadrat	: ΣX² =	2604
Variansi X	: σ²x =	5
Variansi Y	: σ²y =	11
Koef. Alpha	: rtt =	0.884
Peluang Galat α	: p =	0.000
Status	:	Andal

Nama Konstrak : X4
Nama Faktor 3 : Accounting Information System I

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Sahih	: MS =	3
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	203
Sigma X Kuadrat	: ΣX² =	2273
Variansi X	: σ²x =	4
Variansi Y	: σ²y =	11
Koef. Alpha	: rtt =	0.872
Peluang Galat α	: p =	0.000
Status	:	Andal

** Halaman 4

Nama Konstrak : X4
Nama Faktor 6 : Thesis

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Sahih	: MS =	3
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	214
Sigma X Kuadrat	: ΣX² =	2500
Variansi X	: σ²x =	4
Variansi Y	: σ²y =	11
Koef. Alpha	: rtt =	0.911
Peluang Galat α	: p =	0.000
Status	:	Andal

Nama Konstrak : X4

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Sahih	: MS =	18
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	1268
Sigma X Kuadrat	: ΣX² =	87072
Variansi X	: σ²x =	26
Variansi Y	: σ²y =	334
Koef. Alpha	: rtt =	0.976
Peluang Galat α	: p =	0.000
Status	:	Andal

** Halaman 3

Nama Konstrak : X4
Nama Faktor 4 : Accounting Information System II

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Sahih	: MS =	3
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	204
Sigma X Kuadrat	: ΣX² =	2270
Variansi X	: σ²x =	4
Variansi Y	: σ²y =	9
Koef. Alpha	: rtt =	0.844
Peluang Galat α	: p =	0.000
Status	:	Andal

Nama Konstrak : X4
Nama Faktor 5 : Elective Subjects

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Sahih	: MS =	3
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	212
Sigma X Kuadrat	: ΣX² =	2466
Variansi X	: σ²x =	4
Variansi Y	: σ²y =	11
Koef. Alpha	: rtt =	0.943
Peluang Galat α	: p =	0.000
Status	:	Andal

** Halaman 1

Paket : Seri Program Statistik (SPS-2000)
Modul : Analisis Butir (Items Analysis)
Program : Uji-Keandalan Teknik Alpha Cronbach
Edisi : Sutrisno Hadi dan Yuni Pamardiningsih
Universitas Gadjah Mada, Yogyakarta, Indonesia
Versi IBM/IN; Hak Cipta (c) 2001 Dilindungi UU

Nama Peneliti : DEWI
Nama Lembaga : FE - UII
Tgl. Analisis : I Sept.'04
Nama Berkas : DEWI_6

Nama Konstrak : X5
Nama Faktor 1 : Indonesian

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Sahih	: MS =	3
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	176
Sigma X Kuadrat	: ΣX² =	1691
Variansi X	: σ²x =	3
Variansi Y	: σ²y =	7
Koef. Alpha	: rtt =	0.823
Peluang Galat α	: p =	0.000
Status	:	Andal

** Halaman 2

Nama Konstrak : X5
Nama Faktor 2 : Sociology & Pol

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Sahih	: MS =	3
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	183
Sigma X Kuadrat	: ΣX² =	1855
Variansi X	: σ²x =	4
Variansi Y	: σ²y =	9
Koef. Alpha	: rtt =	0.884
Peluang Galat α	: p =	0.000
Status	:	Andal

Nama Konstrak : X5
Nama Faktor 3 : Princ of Cultures

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Sahih	: MS =	3
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	167
Sigma X Kuadrat	: ΣX² =	1559
Variansi X	: σ²x =	4
Variansi Y	: σ²y =	8
Koef. Alpha	: rtt =	0.833
Peluang Galat α	: p =	0.000
Status	:	Andal

** Halaman 3

Nama Konstrak : X5
Nama Faktor 4 : Princ of Natural Science

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Sahih	: MS =	3
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	150
Sigma X Kuadrat	: ΣX² =	1308
Variansi X	: σ²x =	4
Variansi Y	: σ²y =	9
Koef. Alpha	: rtt =	0.895
Peluang Galat α	: p =	0.000
Status	:	Andal

Nama Konstrak : X5
Nama Faktor 5 : Cooperatif Eco

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Sahih	: MS =	3
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	197
Sigma X Kuadrat	: ΣX² =	2113
Variansi X	: σ²x =	4
Variansi Y	: σ²y =	9
Koef. Alpha	: rtt =	0.878
Peluang Galat α	: p =	0.000
Status	:	Andal

** Halaman 4

Nama Konstrak : X5
Nama Faktor 6 : Intro to Management

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Sahih	: MS =	3
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	217
Sigma X Kuadrat	: ΣX² =	2615
Variansi X	: σ²x =	5
Variansi Y	: σ²y =	13
Koef. Alpha	: rtt =	0.920
Peluang Galat α	: p =	0.000
Status	:	Andal

Nama Konstrak : X5
Nama Faktor 7 : Intro to Dev Eco

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Sahih	: MS =	3
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	182
Sigma X Kuadrat	: ΣX² =	1812
Variansi X	: σ²x =	4
Variansi Y	: σ²y =	8
Koef. Alpha	: rtt =	0.814
Peluang Galat α	: p =	0.000
Status	:	Andal

** Halaman 5

Nama Konstrak : X5
Nama Faktor 8 : Microeconomy Theory

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Sahih	: MS =	3
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	191
Sigma X Kuadrat	: ΣX² =	1967
Variansi X	: σ²x =	3
Variansi Y	: σ²y =	7
Koef. Alpha	: rtt =	0.842
Peluang Galat α	: p =	0.000
Status	:	Andal

Nama Konstrak : X5
Nama Faktor 9 : Macroeconomy Theory

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Sahih	: MS =	3
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	191
Sigma X Kuadrat	: ΣX² =	2001
Variansi X	: σ²x =	4
Variansi Y	: σ²y =	9
Koef. Alpha	: rtt =	0.860
Peluang Galat α	: p =	0.000
Status	:	Andal

** Halaman 6

Nama Konstrak : X5
Nama Faktor 10 : Accounting Seminar

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Sahih	: MS =	3
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	205
Sigma X Kuadrat	: ΣX² =	2337
Variansi X	: σ²x =	5
Variansi Y	: σ²y =	12
Koef. Alpha	: rtt =	0.912
Peluang Galat α	: p =	0.000
Status	:	Andal

Nama Konstrak : X5
Nama Faktor 11 : Elect Data Process

** TABEL RANGKUMAN ANALISIS

Jumlah Butir Sahih	: MS =	3
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	207
Sigma X Kuadrat	: ΣX² =	2327
Variansi X	: σ²x =	5
Variansi Y	: σ²y =	9
Koef. Alpha	: rtt =	0.752
Peluang Galat α	: p =	0.000
Status	:	Andal

** Halaman 7

Nama Konstrak : X5
Nama Faktor 12 : Internal Audit

** TABEL RANGKUMAN ANALISIS

==========

Jumlah Butir Sahih	: MS =	3
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	215
Sigma X Kuadrat	: ΣX^2 =	2543
Variansi X	: $\sigma^2 x$ =	5
Variansi Y	: $\sigma^2 y$ =	12
Koef. Alpha	: rtt =	0.902
Peluang Galat α	: p =	0.000
Status	:	Andal

==========

Nama Konstrak : X5

** TABEL RANGKUMAN ANALISIS

==========

Jumlah Butir Sahih	: MS =	36
Jumlah Kasus Semula	: N =	20
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	20
Sigma X	: ΣX =	2281
Sigma X Kuadrat	: ΣX^2 =	277389
Variansi X	: $\sigma^2 x$ =	47
Variansi Y	: $\sigma^2 y$ =	862
Koef. Alpha	: rtt =	0.972
Peluang Galat α	: p =	0.000
Status	:	Andal

==========

Paket : SPS (Seri Program Statistik)
Modul : Analisis Butir (Item Analysis)
Program : Analisis Kesahihan Butir
Edisi : Sutrisno Hadi dan Yuni Pamardiningsih
Universitas Gadjah Mada, Yogyakarta, Indonesia
Versi IBM/IN, Hak Cipta (c) 2000 Dilindungi UU

Nama Peneliti : DEWI
Nama Lembaga : FE - UII
Tgl. Analisis : 1 Sept.'04
Nama Berkas : DEI
Nama Dokumen : Hasil

Nama Konstrak : --
Nama Faktor 1 : New Courses Offered

Butir 1 = Rekaman Nomor : 1
Butir 2 = Rekaman Nomor : 2
Butir 3 = Rekaman Nomor : 3
Butir 4 = Rekaman Nomor : 4
Butir 5 = Rekaman Nomor : 5

Butir 6 = Rekaman Nomor : 6
Butir 7 = Rekaman Nomor : 7
Butir 8 = Rekaman Nomor : 8
Butir 9 = Rekaman Nomor : 9
Butir 10 = Rekaman Nomor : 10

Butir 11 = Rekaman Nomor : 11

Jumlah Butir Semula : 11
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 11

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

TABEL RANGKUMAN ANALISIS BUTIR

Butir No.	r xy	r bt	p	Status
1	0.772	0.726	0.000	sahih
2	0.612	0.537	0.007	sahih
3	0.862	0.837	0.000	sahih
4	0.910	0.888	0.000	sahih
5	0.912	0.892	0.000	sahih
6	0.944	0.929	0.000	sahih
7	0.912	0.892	0.000	sahih
8	0.951	0.939	0.000	sahih
9	0.944	0.932	0.000	sahih
10	0.889	0.864	0.000	sahih
11	0.933	0.916	0.000	sahih

Nama Konstrak : --
Nama Faktor 2 : Compressed Course

Semua Butirnya Gugur !

Nama Konstrak : --
Nama Faktor 3 : Shift Category Course

Butir 1 = Rekaman Nomor : 13
Butir 2 = Rekaman Nomor : 14
Butir 3 = Rekaman Nomor : 15

Jumlah Butir Semula : 3
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 3

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

TABEL RANGKUMAN ANALISIS BUTIR

Butir No.	r xy	r bt	p	Status
1	0.887	0.721	0.000	sahih
2	0.855	0.696	0.000	sahih
3	0.873	0.705	0.000	sahih

Nama Konstrak : --
Nama Faktor 4 : Shift Academic Load

Butir 1 = Rekaman Nomor : 16
Butir 2 = Rekaman Nomor : 17
Butir 3 = Rekaman Nomor : 18
Butir 4 = Rekaman Nomor : 19
Butir 5 = Rekaman Nomor : 20

Butir 6 = Rekaman Nomor : 21

Jumlah Butir Semula : 6
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 6

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

TABEL RANGKUMAN ANALISIS BUTIR

Butir No.	r xy	r bt	p	Status
1	0.920	0.878	0.000	sahih
2	0.906	0.861	0.000	sahih
3	0.927	0.889	0.000	sahih
4	0.904	0.863	0.000	sahih
5	0.780	0.682	0.001	sahih
6	0.763	0.661	0.001	sahih

Nama Konstrak : --
Nama Faktor 5 : Eliminated Course

Butir 1 = Rekaman Nomor : 22
Butir 2 = Rekaman Nomor : 23
Butir 3 = Rekaman Nomor : 24
Butir 4 = Rekaman Nomor : 25
Butir 5 = Rekaman Nomor : 26

Butir 6 = Rekaman Nomor : 27
Butir 7 = Rekaman Nomor : 28
Butir 8 = Rekaman Nomor : 29
Butir 9 = Rekaman Nomor : 30
Butir 10 = Rekaman Nomor : 31

Butir 11 = Rekaman Nomor : 32
Butir 12 = Rekaman Nomor : 33

Jumlah Butir Semula : 12
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 12

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

TABEL RANGKUMAN ANALISIS BUTIR

Butir No.	r xy	r bt	p	Status
1	0.851	0.816	0.000	sahih
2	0.760	0.720	0.000	sahih
3	0.735	0.680	0.001	sahih
4	0.708	0.646	0.001	sahih
5	0.840	0.817	0.000	sahih
6	0.810	0.763	0.000	sahih
7	0.797	0.760	0.000	sahih
8	0.879	0.851	0.000	sahih
9	0.909	0.890	0.000	sahih
10	0.843	0.811	0.000	sahih
11	0.883	0.855	0.000	sahih
12	0.703	0.628	0.002	sahih

Nama Konstrak : --

Butir 1 = Rekaman Nomor : 1
Butir 2 = Rekaman Nomor : 2
Butir 3 = Rekaman Nomor : 3
Butir 4 = Rekaman Nomor : 4
Butir 5 = Rekaman Nomor : 5

Butir 6 = Rekaman Nomor : 6
Butir 7 = Rekaman Nomor : 7
Butir 8 = Rekaman Nomor : 8
Butir 9 = Rekaman Nomor : 9
Butir 10 = Rekaman Nomor : 10

Butir 11 = Rekaman Nomor : 11
Butir 12 = Rekaman Nomor : 12
Butir 13 = Rekaman Nomor : 13
Butir 14 = Rekaman Nomor : 14
Butir 15 = Rekaman Nomor : 15

Butir 16 = Rekaman Nomor : 16
Butir 17 = Rekaman Nomor : 17
Butir 18 = Rekaman Nomor : 18
Butir 19 = Rekaman Nomor : 19
Butir 20 = Rekaman Nomor : 20

Butir 21 = Rekaman Nomor : 21
Butir 22 = Rekaman Nomor : 22
Butir 23 = Rekaman Nomor : 23
Butir 24 = Rekaman Nomor : 24
Butir 25 = Rekaman Nomor : 25

Butir 26 = Rekaman Nomor : 26
Butir 27 = Rekaman Nomor : 27
Butir 28 = Rekaman Nomor : 28
Butir 29 = Rekaman Nomor : 29
Butir 30 = Rekaman Nomor : 30

Butir 31 = Rekaman Nomor : 31
Butir 32 = Rekaman Nomor : 32
Butir 33 = Rekaman Nomor : 33

Jumlah Butir Semula : 33
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 33

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

TABEL RANGKUMAN ANALISIS BUTIR

** Halaman 1

Butir No.	r xy	r bt	p	Status
1	0.822	0.808	0.000	sahih
2	0.694	0.671	0.001	sahih
3	0.828	0.817	0.000	sahih
4	0.867	0.857	0.000	sahih
5	0.837	0.825	0.000	sahih
6	0.863	0.852	0.000	sahih
7	0.849	0.838	0.000	sahih
8	0.918	0.911	0.000	sahih
9	0.879	0.871	0.000	sahih
10	0.805	0.790	0.000	sahih
11	0.908	0.900	0.000	sahih
12	0.665	0.642	0.001	sahih
13	0.773	0.756	0.000	sahih
14	0.802	0.789	0.000	sahih
15	0.805	0.791	0.000	sahih
16	0.749	0.727	0.000	sahih
17	0.732	0.711	0.000	sahih
18	0.822	0.806	0.000	sahih
19	0.798	0.783	0.000	sahih
20	0.749	0.728	0.000	sahih
21	0.723	0.701	0.000	sahih
22	0.840	0.828	0.000	sahih
23	0.760	0.747	0.000	sahih
24	0.722	0.703	0.000	sahih
25	0.744	0.726	0.000	sahih
26	0.758	0.747	0.000	sahih
27	0.681	0.658	0.001	sahih
28	0.728	0.712	0.000	sahih
29	0.724	0.706	0.000	sahih
30	0.775	0.760	0.000	sahih
31	0.671	0.651	0.001	sahih
32	0.706	0.685	0.001	sahih
33	0.605	0.575	0.004	sahih

Paket : Seri Program Statistik (SPS-2000)
Modul : Analisis Butir (Items Analysis)
Program : Analisis Kesahihan Butir (Validity)
Edisi : Sutrisno Hadi dan Yuni Pamardiningsih
Universitas Gadjah Mada, Yogyakarta, Indonesia
Versi IBM/IX, Hak Cipta (c) 2001 Dilindungi UU

Nama Peneliti : DEWI
Nama Lembaga : FE - UII
Tgl. Analisis : 1 Sept.'04
Nama Berkas : DEWI_2

Nama Konstrak : XI
Nama Faktor 1 : Islamic Teaching

Jumlah Butir Semula : 3
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 3

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** RANGKUMAN ANALISIS KESAHIHAN BUTIR

Butir No.	r xy	r bt	p	Status
1	0.926	0.830	0.000	sahih
2	0.889	0.743	0.000	sahih
3	0.853	0.673	0.001	sahih

** Halaman 2

Nama Konstrak : X1
Nama Faktor 2 : Civic Education

Jumlah Butir Semula : 3
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 3

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** RANGKUMAN ANALISIS KESAHIHAN BUTIR

Butir No.	r xy	r bt	p	Status
4	0.934	0.856	0.000	sahih
5	0.943	0.848	0.000	sahih
6	0.890	0.779	0.000	sahih

Nama Konstrak : X1
Nama Faktor 3 : Shariah Accounting

Jumlah Butir Semula : 3
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 3

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** RANGKUMAN ANALISIS KESAHIHAN BUTIR

Butir No.	r xy	r bt	p	Status
7	0.930	0.819	0.000	sahih
8	0.845	0.674	0.001	sahih
9	0.902	0.782	0.000	sahih

** Halaman 3

Nama Konstrak : X1
Nama Faktor 4 : Database Management

Jumlah Butir Semula : 3
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 3

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** RANGKUMAN ANALISIS KESAHIHAN BUTIR

Butir No.	r xy	r bt	p	Status
10	0.941	0.864	0.000	sahih
11	0.844	0.666	0.001	sahih
12	0.906	0.771	0.000	sahih

Nama Konstrak : X1
Nama Faktor 5 : Strategic Management

Jumlah Butir Semula : 3
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 3

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** RANGKUMAN ANALISIS KESAHIHAN BUTIR

Butir No.	r xy	r bt	p	Status
13	0.960	0.907	0.000	sahih
14	0.925	0.836	0.000	sahih
15	0.925	0.831	0.000	sahih

** Halaman 4

Nama Konstrak : X1
Nama Faktor 6 : Communication Management

Jumlah Butir Semula : 3
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 3

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** RANGKUMAN ANALISIS KESAHIHAN BUTIR

Butir No.	r xy	r bt	p	Status
16	0.943	0.861	0.000	sahih
17	0.910	0.818	0.000	sahih
18	0.908	0.779	0.000	sahih

Nama Konstrak : X1
Nama Faktor 7 : Decision Support System

Jumlah Butir Semula : 3
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 3

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** RANGKUMAN ANALISIS KESAHIHAN BUTIR

Butir No.	r xy	r bt	p	Status
19	0.925	0.829	0.000	sahih
20	0.928	0.826	0.000	sahih
21	0.939	0.870	0.000	sahih

** Halaman 5

Nama Konstrak : X1
Nama Faktor 8 : Capital Market Theory

Jumlah Butir Semula : 3
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 3

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** RANGKUMAN ANALISIS KESAHIHAN BUTIR

Butir No.	r xy	r bt	p	Status
22	0.906	0.801	0.000	sahih
23	0.881	0.707	0.000	sahih
24	0.895	0.762	0.000	sahih

Nama Konstrak : X1
Nama Faktor 9 : Budgeting

Jumlah Butir Semula : 3
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 3

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** RANGKUMAN ANALISIS KESAHIHAN BUTIR

Butir No.	r xy	r bt	p	Status
25	0.928	0.835	0.000	sahih
26	0.907	0.765	0.000	sahih
27	0.911	0.819	0.000	sahih

** Halaman 6

Nama Konstrak : X1
Nama Faktor 10 : Customer Behavior

Jumlah Butir Semula : 3
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 3

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** RANGKUMAN ANALISIS KESAHIHAN BUTIR

Butir No.	r xy	r bt	p	Status
28	0.955	0.892	0.000	sahih
29	0.873	0.754	0.000	sahih
30	0.921	0.795	0.000	sahih

Nama Konstrak : X1
Nama Faktor 11 : Accounting Programming

Jumlah Butir Semula : 3
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 3

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** RANGKUMAN ANALISIS KESAHIHAN BUTIR

Butir No.	r xy	r bt	p	Status
31	0.890	0.779	0.000	sahih
32	0.823	0.534	0.007	sahih
33	0.887	0.744	0.000	sahih

** Halaman 7

Nama Konstrak : X1

Jumlah Butir Semula : 33
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 33

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** RANGKUMAN ANALISIS KESAHIHAN BUTIR

Butir No.	r xy	r bt	p	Status
1	0.849	0.838	0.000	sahih
2	0.857	0.846	0.000	sahih
3	0.851	0.839	0.000	sahih
4	0.732	0.716	0.000	sahih
5	0.867	0.857	0.000	sahih
6	0.621	0.601	0.003	sahih
7	0.868	0.859	0.000	sahih
8	0.849	0.840	0.000	sahih
9	0.822	0.812	0.000	sahih
10	0.846	0.836	0.000	sahih
11	0.860	0.850	0.000	sahih
12	0.838	0.827	0.000	sahih
13	0.920	0.914	0.000	sahih
14	0.907	0.900	0.000	sahih
15	0.894	0.887	0.000	sahih
16	0.954	0.950	0.000	sahih
17	0.917	0.911	0.000	sahih
18	0.767	0.750	0.000	sahih
19	0.875	0.867	0.000	sahih
20	0.921	0.916	0.000	sahih
21	0.902	0.896	0.000	sahih
22	0.792	0.779	0.000	sahih
23	0.869	0.859	0.000	sahih
24	0.774	0.760	0.000	sahih
25	0.845	0.834	0.000	sahih

(bersambung)

(sambungan)

Butir No.	r xy	r bt	p	Status
26	0.833	0.821	0.000	sahih
27	0.879	0.872	0.000	sahih
28	0.857	0.847	0.000	sahih
29	0.832	0.822	0.000	sahih
30	0.912	0.905	0.000	sahih
31	0.840	0.830	0.000	sahih
32	0.790	0.772	0.000	sahih
33	0.865	0.856	0.000	sahih

Paket : Seri Program Statistik (SPS-2000)
Modul : Analisis Butir (Items Analysis)
Program : Analisis Kesahihan Butir (Validity)
Edisi : Sutrisno Hadi dan Yuni Pamardiningsih
Universitas Gadjah Mada, Yogyakarta, Indonesia
Versi IBM/IN, Hak Cipta (c) 2001 Dilindungi UU

Nama Peneliti : DEWI
Nama Lembaga : FE - UII
Tgl. Analisis : 1 Sept.'04
Nama Berkas : DEWI_3

Nama Konstrak : X2 - Islamic Economic

Jumlah Butir Semula : 3
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 3

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** RANGKUMAN ANALISIS KESAHIHAN BUTIR

Butir No.	r xy	r bt	p	Status
1	0.974	0.944	0.000	sahih
2	0.936	0.823	0.000	sahih
3	0.866	0.732	0.000	sahih

Nama Konstrak : X3

Jumlah Butir Semula : 9
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 9

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** RANGKUMAN ANALISIS KESAHIHAN BUTIR

Butir No.	r xy	r bt	p	Status
1	0.825	0.784	0.000	sahih
2	0.940	0.916	0.000	sahih
3	0.860	0.822	0.000	sahih
4	0.840	0.796	0.000	sahih
5	0.830	0.789	0.000	sahih
6	0.884	0.848	0.000	sahih
7	0.850	0.811	0.000	sahih
8	0.839	0.789	0.000	sahih
9	0.909	0.882	0.000	sahih

Paket : Seri Program Statistik (SPS-2000)
Modul : Analisis Butir (Items Analysis)
Program : Analisis Kesahihan Butir (Validity)
Edisi : Sutrisno Hadi dan Yuni Pamardiningsih
Universitas Gadjah Mada, Yogyakarta, Indonesia
Versi IBM/IN, Hak Cipta (c) 2001 Dilindungi Undang-Undang

Nama Peneliti : DEWI
Nama Lembaga : FE - UII
Tgl. Analisis : 1 Sept.'04
Nama Berkas : DEWI_3

Nama Konstrak : X4
Nama Faktor 1 : Intro to Accounting I

Jumlah Butir Semula : 3
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 3

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** RANGKUMAN ANALISIS KESAHIHAN BUTIR

Butir No.	r xy	r bt	p	Status
1	0.932	0.847	0.000	sahih
2	0.848	0.670	0.001	sahih
3	0.917	0.800	0.000	sahih

** Halaman 2

Nama Konstrak : X4
Nama Faktor 2 : Intro to Accounting II

Jumlah Butir Semula : 3
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 3

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** RANGKUMAN ANALISIS KESAHIHAN BUTIR

Butir No.	r xy	r bt	p	Status
4	0.916	0.782	0.000	sahih
5	0.838	0.683	0.001	sahih
6	0.954	0.891	0.000	sahih

Nama Konstrak : X4
Nama Faktor 3 : Accounting Information System I

Jumlah Butir Semula : 3
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 3

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** RANGKUMAN ANALISIS KESAHIHAN BUTIR

Butir No.	r xy	r bt	p	Status
7	0.916	0.808	0.000	sahih
8	0.836	0.655	0.001	sahih
9	0.924	0.812	0.000	sahih

** Halaman 3

Nama Konstrak : X4
Nama Faktor 4 : Accounting Information System II

Jumlah Butir Semula : 3
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 3

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** RANGKUMAN ANALISIS KESAHIHAN BUTIR

Butir No.	r xy	r bt	p	Status
10	0.903	0.778	0.000	sahih
11	0.784	0.555	0.005	sahih
12	0.930	0.821	0.000	sahih

Nama Konstrak : X4
Nama Faktor 5 : Elective Subjects

Jumlah Butir Semula : 3
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 3

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** RANGKUMAN ANALISIS KESAHIHAN BUTIR

Butir No.	r xy	r bt	p	Status
13	0.964	0.915	0.000	sahih
14	0.934	0.850	0.000	sahih
15	0.944	0.880	0.000	sahih

Nama Konstrak : X4
Nama Faktor 6 : Thesis

Jumlah Butir Semula : 3
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 3

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** RANGKUMAN ANALISIS KESAHIHAN BUTIR

Butir No.	r xy	r bt	p	Status
16	0.972	0.923	0.000	sahih
17	0.858	0.726	0.000	sahih
18	0.936	0.854	0.000	sahih

Nama Konstrak : X4

Jumlah Butir Semula : 18
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 18

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** RANGKUMAN ANALISIS KESAHIHAN BUTIR

Butir No.	r xy	r bt	p	Status
1	0.940	0.932	0.000	sahih
2	0.820	0.796	0.000	sahih
3	0.856	0.836	0.000	sahih
4	0.949	0.940	0.000	sahih
5	0.776	0.750	0.000	sahih
6	0.906	0.893	0.000	sahih
7	0.893	0.878	0.000	sahih
8	0.770	0.742	0.000	sahih
9	0.877	0.859	0.000	sahih
10	0.866	0.849	0.000	sahih

(bersambung)

(sambungan)

Butir No.	r xy	r bt	p	Status
11	0.693	0.659	0.001	sahih
12	0.898	0.884	0.000	sahih
13	0.883	0.868	0.000	sahih
14	0.865	0.848	0.000	sahih
15	0.851	0.833	0.000	sahih
16	0.852	0.830	0.000	sahih
17	0.611	0.574	0.004	sahih
18	0.821	0.799	0.000	sahih

** Halaman 1

Paket : Seri Program Statistik (SPS-2000)
Modul : Analisis Butir (Items Analysis)
Program : Analisis Kesahihan Butir (Validity)
Edisi : Sutrisno Hadi dan Yuni Pamardiningsih
Universitas Gadjah Mada, Yogyakarta, Indonesia
Versi IBM/IN, Hak Cipta (c) 2001 Dilindungi UU

Nama Peneliti : DEWI
Nama Lembaga : FE - UII
Tgl. Analisis : 1 Sept.'04
Nama Berkas : DEWI_C

Nama Konstrak : X5
Nama Faktor 1 : Indonesian

Jumlah Butir Semula : 3
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 3

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** RANGKUMAN ANALISIS KESAHIHAN BUTIR

Butir No.	r xy	r bt	p	Status
1	0.863	0.718	0.000	sahih
2	0.813	0.573	0.004	sahih
3	0.911	0.772	0.000	sahih

** Halaman 2

Nama Konstrak : X5
Nama Faktor 2 : Sociology & Pol

Jumlah Butir Semula : 3
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 3

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** RANGKUMAN ANALISIS KESAHIHAN BUTIR

Butir No.	r xy	r bt	p	Status
4	0.918	0.803	0.000	sahih
5	0.880	0.737	0.000	sahih
6	0.905	0.786	0.000	sahih

Nama Konstrak : X5
Nama Faktor 3 : Princ of Cultures

Jumlah Butir Semula : 3
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 3

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** RANGKUMAN ANALISIS KESAHIHAN BUTIR

Butir No.	r xy	r bt	p	Status
7	0.873	0.691	0.001	sahih
8	0.884	0.727	0.000	sahih
9	0.842	0.669	0.001	sahih

** Halaman 3

Nama Konstrak : X5
Nama Faktor 4 : Princ of Natural Science

Jumlah Butir Semula : 3
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 3

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** RANGKUMAN ANALISIS KESAHIHAN BUTIR

Butir No.	r xy	r bt	p	Status
10	0.891	0.774	0.000	sahih
11	0.937	0.839	0.000	sahih
12	0.902	0.779	0.000	sahih

Nama Konstrak : X5
Nama Faktor 5 : Cooperatif Eco

Jumlah Butir Semula : 3
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 3

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** RANGKUMAN ANALISIS KESAHIHAN BUTIR

Butir No.	r xy	r bt	p	Status
13	0.874	0.714	0.000	sahih
14	0.937	0.843	0.000	sahih
15	0.879	0.748	0.000	sahih

** Halaman 4

Nama Konstrak : X5
Nama Faktor 6 : Intro to Management

Jumlah Butir Semula : 3
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 3

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** RANGKUMAN ANALISIS KESAHIHAN BUTIR

Butir No.	r xy	r bt	p	Status
16	0.968	0.917	0.000	sahih
17	0.907	0.826	0.000	sahih
18	0.927	0.822	0.000	sahih

Nama Konstrak : X5
Nama Faktor 7 : Intro to Dev Eco

Jumlah Butir Semula : 3
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 3

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** RANGKUMAN ANALISIS KESAHIHAN BUTIR

Butir No.	r xy	r bt	p	Status
19	0.874	0.730	0.000	sahih
20	0.845	0.606	0.002	sahih
21	0.855	0.679	0.001	sahih

** Halaman 5

Nama Konstrak : X5
Nama Faktor 8 : Microeconomy Theory

Jumlah Butir Semula : 3
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 3

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** RANGKUMAN ANALISIS KESAHIHAN BUTIR

Butir No.	r xy	r bt	p	Status
22	0.866	0.708	0.000	sahih
23	0.869	0.667	0.001	sahih
24	0.890	0.763	0.000	sahih

Nama Konstrak : X5
Nama Faktor 9 : Macroeconomy Theory

Jumlah Butir Semula : 3
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 3

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** RANGKUMAN ANALISIS KESAHIHAN BUTIR

Butir No.	r xy	r bt	p	Status
25	0.929	0.811	0.000	sahih
26	0.829	0.654	0.001	sahih
27	0.892	0.758	0.000	sahih

** Halaman 6

Nama Konstrak : X5
Nama Faktor 10 : Accounting Seminar

Jumlah Butir Semula : 3
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 3

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** RANGKUMAN ANALISIS KESAHIHAN BUTIR

Butir No.	r xy	r bt	p	Status
28	0.951	0.886	0.000	sahih
29	0.863	0.706	0.000	sahih
30	0.951	0.886	0.000	sahih

Nama Konstrak : X5
Nama Faktor 11 : Elect Data Process

Jumlah Butir Semula : 3
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 3

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** RANGKUMAN ANALISIS KESAHIHAN BUTIR

Butir No.	r xy	r bt	p	Status
31	0.902	0.762	0.000	sahih
32	0.729	0.441	0.025	sahih
33	0.824	0.565	0.005	sahih

** Halaman 7

Nama Konstrak : X5
Nama Faktor 12 : Internal Audit

Jumlah Butir Semula : 3
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 3

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** RANGKUMAN ANALISIS KESAHIHAN BUTIR

Butir No.	r xy	r bt	p	Status
34	0.953	0.881	0.000	sahih
35	0.867	0.758	0.000	sahih
36	0.939	0.838	0.000	sahih

Nama Konstrak : X5

Jumlah Butir Semula : 36
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 36

Jumlah Kasus Semula : 20
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 20

** RANGKUMAN ANALISIS KESAHIHAN BUTIR

Butir No.	r xy	r bt	p	Status
1	0.570	0.548	0.006	sahih
2	0.731	0.713	0.000	sahih
3	0.657	0.634	0.001	sahih
4	0.658	0.634	0.001	sahih
5	0.738	0.721	0.000	sahih
6	0.732	0.714	0.000	sahih
7	0.606	0.580	0.004	sahih
8	0.779	0.763	0.000	sahih
9	0.619	0.597	0.003	sahih
10	0.587	0.563	0.005	sahih

(bersambung)

** Halaman 8

(sambungan)

Butir No.	r xy	r bt	p	Status
11	0.632	0.607	0.002	sahih
12	0.534	0.506	0.011	sahih
13	0.767	0.751	0.000	sahih
14	0.805	0.791	0.000	sahih
15	0.752	0.736	0.000	sahih
16	0.860	0.847	0.000	sahih
17	0.724	0.706	0.000	sahih
18	0.732	0.709	0.000	sahih
19	0.694	0.675	0.001	sahih
20	0.704	0.682	0.001	sahih
21	0.704	0.686	0.001	sahih
22	0.792	0.779	0.000	sahih
23	0.698	0.677	0.001	sahih
24	0.855	0.846	0.000	sahih
25	0.889	0.879	0.000	sahih
26	0.699	0.680	0.001	sahih
27	0.802	0.788	0.000	sahih
28	0.723	0.702	0.000	sahih
29	0.758	0.739	0.000	sahih
30	0.752	0.733	0.000	sahih
31	0.809	0.794	0.000	sahih
32	0.714	0.693	0.000	sahih
33	0.555	0.522	0.009	sahih
34	0.774	0.755	0.000	sahih
35	0.768	0.754	0.000	sahih
36	0.589	0.557	0.005	sahih