









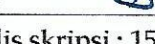
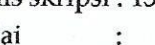
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BERITA ACARA BIMBINGAN SKRIPSI

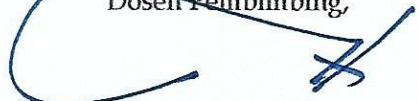
1. Nama Mahasiswa : Ingga Lastari Faustiar
2. NIM : 151600262
3. Program Studi : Akuntansi
4. Tanggal Mengajukan Skripsi : 24 Oktober 2018
5. Judul Skripsi : Pengaruh Partisipasi Anggaran dan Evaluasi Anggaran terhadap Efektivitas Produksi Pada PT. Bisma Surabaya
6. Dosen Pembimbing : Dr. Untung Lasiyono. SE., M.Si.
7. Konsultasi :

No.	Tanggal	Paraf Pembimbing	Uraian/Kegiatan
1.	24-10-2018		Judul Penelitian - Acc
2.	07-11-2018		BAB I Revisi
3.	8-01-2018		BAB I - III Revisi
4.	18-01-2018		BAB I Acc
5.	18-01-2018		BAB II - III Revisi
6.	28-01-2018		BAB II - III Revisi
7.	01-02-2018		BAB II - III Acc
8.	09-04-2019		BAB IV & V Revisi
9.	10-04-2019		BAB IV & V Revisi
10.	11-04-2019		BAB IV & V Acc

8. Tanggal selesai menulis skripsi : 15 April 2019
9. Telah diuji dengan nilai :

Surabaya, 15 April 2019

Dosen Pembimbing,



(Dr. Untung Lasiyono. SE., M.Si.)

NPP : 9102331



UNIVERSITAS PGRI ADI BUANA SURABAYA
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Kampus : Jl. Dukuh Menanggal XII/4, Telp-Fax. 031-8281183
Surabaya 60234

Website : <http://www.unipasby.ac.id>

BERITA ACARA BIMBINGAN REVISI SKRIPSI

Nama Mahasiswa : Ingga Lastari Faustiar
NIM / Program Studi : 151600262 / Akuntansi
Judul Skripsi : Pengaruh Partisipasi Anggaran dan
Evaluasi Anggaran Terhadap
Efektivitas Produksi Pada PT Bisma
Surabaya
Tanggal Ujian Skripsi : 28 April 2019
Dosen Penguji : 1. Dra. Martha S., SE., M.Ak
2. Rina Fariana, SE., Ak., MA

No	Tanggal	Materi Konsultasi	Paraf Penguji	Paraf Penguji II	Keterangan
1	29/04/2019	Bab III - V			REVISI
2	03/05/2019	Bab III - V			ACC
3	07/05/2019	Tabel Hasil Kuesioner, Teknik Sampling, Pembahasan			REVISI
4	08/05/2019	BAB III - IV			ACC

Surabaya, 09 Mei 2019

Penguji I,

Dra. Martha S., SE., M.Ak
NPP : 8600112/DY

Penguji II,

Rina Fariana, SE., Ak., MA
NPP : 1308665/DY



DAFTAR HADIR PESERTA SEMINAR PROPOSAL

Judul : Pengaruh Partispasi Anggaran dan Evaluasi
Anggaran Terhadap Efektivitas Produksi PT.
Bisma Surabaya
Nama Penyaji : Ingga Lastari Faustiar
NIM : 151600262
Fakultas/Jurusan : Ekonomi/Akuntansi
Angkatan : 2015
Hari/Tanggal : Rabu, 20 Maret 2019
Pukul : 15.00 WIB
Dosen Pembimbing : Dr. Untung Lasiyono, SE., M.Si.

NO	NAMA	NIM	PRODI	TANDA TANGAN
1	Afdiatul inayah	151500208	Manajemen	1
2	Bella R.U	155800026	PKIP - Boga	2
3	Mira Bella	151500002	Manajemen	3
4	Ayu Trianeng H.P	15-170-0200	Manajemen	4
5	Rangga Adi P	153600054	Electro	5
6	Ragil Nur Jaftri	15-160-0102	Akuntansi	6
7	Netty Irma Diana	15-160-0138	Akuntansi	7
8	Dranika wahyu N.	15-500-0006	BK	8
9	Amalia Fauzanin	15-500-0011	BK	9
10	Xulfa Ska N.	15300010	Pord. B Inggris	10
11	Fani Kusuma W.	155300139	Pord. B Inggris	11
12	Ani Ismawati	151600025	Akuntansi	12
13	Nunul Hidayani	151600013	Akuntansi	13
14	Dwi Rachimawati	15-160-0192	Akuntansi	14
15	Eva Feny Y.	15-160-0246	-.-	15

16	Riska Rizky Hu	15-160-0240	Akuntansi	16	R
17	Nura Panani	15-160-0263	Akuntansi		17 Mu
18				18	
19					19
20				20	
21					21
22				22	
23					23
24				24	
25					25
26				26	
27					27
28				28	
29					29
30				30	

Mengetahui,

Dosen Pembimbing

(Dr. Untung Lasiyono, SE., M.Si.)

NPP : 9102331

Lampiran 5 : Hasil Analisis Data

Frequencies Statistics

	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10
N Valid	38	38	38	38	38	38	38	38	38	38
Missing	0	0	0	0	0	0	0	0	0	0

Frequency Table

P1

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 3,00	4	10,5	10,5	10,5
4,00	17	44,7	44,7	55,3
5,00	17	44,7	44,7	100,0
Total	38	100,0	100,0	

P2

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 3,00	3	7,9	7,9	7,9
4,00	19	50,0	50,0	57,9
5,00	16	42,1	42,1	100,0
Total	38	100,0	100,0	

P3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	9	23,7	23,7	23,7
	4,00	20	52,6	52,6	76,3
	5,00	9	23,7	23,7	100,0
	Total	38	100,0	100,0	

P4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	3	7,9	7,9	7,9
	4,00	24	63,2	63,2	71,1
	5,00	11	28,9	28,9	100,0
	Total	38	100,0	100,0	

P5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	2	5,3	5,3	5,3
	4,00	19	50,0	50,0	55,3
	5,00	17	44,7	44,7	100,0
	Total	38	100,0	100,0	

P6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	2	5,3	5,3	5,3
	4,00	18	47,4	47,4	52,6
	5,00	18	47,4	47,4	100,0
	Total	38	100,0	100,0	

P7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	3	7,9	7,9	7,9
	4,00	24	63,2	63,2	71,1
	5,00	11	28,9	28,9	100,0
	Total	38	100,0	100,0	

P8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	9	23,7	23,7	23,7
	4,00	20	52,6	52,6	76,3
	5,00	9	23,7	23,7	100,0
	Total	38	100,0	100,0	

P9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	2	5,3	5,3	5,3
	4,00	7	18,4	18,4	23,7
	5,00	29	76,3	76,3	100,0
	Total	38	100,0	100,0	

P10

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	2	5,3	5,3	5,3
	4,00	24	63,2	63,2	68,4
	5,00	12	31,6	31,6	100,0
	Total	38	100,0	100,0	

X1	Pearson Correlation	,626*	,719*	,596*	,708*	,717*	,713*	,753*	,569*	,700*	,693*	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	
	N	38	38	38	38	38	38	38	38	38	38	38

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

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

Reliability

		N	%
Cases	Valid	38	100,0
	Excluded ^a	0	0,0
	Total	38	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,776	10

Frequencies

	P11	P12	P13	P14	P15	P16	P17	P18	P19	P20	P30
N Valid	38	38	38	38	38	38	38	38	38	38	38
Missing	0	0	0	0	0	0	0	0	0	0	0

Frequency Table

P11

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	2	5,3	5,3	5,3
	4,00	20	52,6	52,6	57,9
	5,00	16	42,1	42,1	100,0
	Total	38	100,0	100,0	

P12

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2,00	2	5,3	5,3	5,3
	3,00	3	7,9	7,9	13,2
	4,00	14	36,8	36,8	50,0
	5,00	19	50,0	50,0	100,0
	Total	38	100,0	100,0	

P13

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	2	5,3	5,3	5,3
	4,00	20	52,6	52,6	57,9
	5,00	16	42,1	42,1	100,0
	Total	38	100,0	100,0	

P14

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	2	5,3	5,3	5,3
	4,00	15	39,5	39,5	44,7
	5,00	21	55,3	55,3	100,0
	Total	38	100,0	100,0	

P15

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	2	5,3	5,3	5,3
	4,00	27	71,1	71,1	76,3
	5,00	9	23,7	23,7	100,0
	Total	38	100,0	100,0	

P16

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2,00	2	5,3	5,3	5,3
	3,00	1	2,6	2,6	7,9
	4,00	16	42,1	42,1	50,0
	5,00	19	50,0	50,0	100,0
	Total	38	100,0	100,0	

P17

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	3	7,9	7,9	7,9
	4,00	25	65,8	65,8	73,7
	5,00	10	26,3	26,3	100,0
	Total	38	100,0	100,0	

P18

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2,00	6	15,8	15,8	15,8
	3,00	12	31,6	31,6	47,4
	4,00	11	28,9	28,9	76,3
	5,00	9	23,7	23,7	100,0
	Total	38	100,0	100,0	

P19

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	7	18,4	18,4	18,4
	4,00	12	31,6	31,6	50,0
	5,00	19	50,0	50,0	100,0
	Total	38	100,0	100,0	

P20

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	5	13,2	13,2	13,2
	4,00	17	44,7	44,7	57,9
	5,00	16	42,1	42,1	100,0
	Total	38	100,0	100,0	

P16	Pearson	,224	,269	,341*	,228	,163	1	,148	-,016	,114	-,003	,418**
	Correlation											
	Sig. (2-tailed)	,176	,103	,036	,169	,330		,375	,925	,494	,988	,009
	N	38	38	38	38	38	38	38	38	38	38	38
P17	Pearson	,361*	,445**	,279	,437**	,442**	,148	1	,503**	,421**	,344*	,730**
	Correlation											
	Sig. (2-tailed)	,026	,005	,090	,006	,005	,375		,001	,008	,034	,000
	N	38	38	38	38	38	38	38	38	38	38	38
P18	Pearson	,291	,148	,068	,109	,193	-,016	,503**	1	,025	-,025	,438**
	Correlation											
	Sig. (2-tailed)	,076	,375	,684	,515	,245	,925	,001		,882	,882	,006
	N	38	38	38	38	38	38	38	38	38	38	38
P19	Pearson	,271	,257	,390*	,231	,326*	,114	,421**	,025	1	,378*	,560**
	Correlation											
	Sig. (2-tailed)	,100	,119	,016	,163	,046	,494	,008	,882		,019	,000
	N	38	38	38	38	38	38	38	38	38	38	38
P20	Pearson	,327*	,163	,393*	,355*	,606**	-,003	,344*	-,025	,378*	1	,545**
	Correlation											
	Sig. (2-tailed)	,045	,328	,015	,029	,000	,988	,034	,882	,019		,000
	N	38	38	38	38	38	38	38	38	38	38	38
X2	Pearson	,636**	,648**	,714**	,702**	,674**	,418**	,730**	,438**	,560**	,545**	1
	Correlation											
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,009	,000	,006	,000	,000	

N	38	38	38	38	38	38	38	38	38	38	38
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*. Correlation is significant at the 0.05 level (2-tailed).

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

Reliability

		N	%
Cases	Valid	38	100,0
	Excluded ^a	0	0,0
	Total	38	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,776	10

Frequencies

Statistics

	P21	P22	P23	P24	P25	P26	P27	P28	P29	P30
N Valid	38	38	38	38	38	38	38	38	38	38
Missing	0	0	0	0	0	0	0	0	0	0

Frequency table

P21

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	5	13,2	13,2	13,2
	4,00	24	63,2	63,2	76,3
	5,00	9	23,7	23,7	100,0
	Total	38	100,0	100,0	

P22

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	3	7,9	7,9	7,9
	4,00	18	47,4	47,4	55,3
	5,00	17	44,7	44,7	100,0
	Total	38	100,0	100,0	

P23

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	3	7,9	7,9	7,9
	4,00	17	44,7	44,7	52,6
	5,00	18	47,4	47,4	100,0
	Total	38	100,0	100,0	

P24

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	3	7,9	7,9	7,9
	4,00	22	57,9	57,9	65,8
	5,00	13	34,2	34,2	100,0
	Total	38	100,0	100,0	

P25

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	3	7,9	7,9	7,9
	4,00	25	65,8	65,8	73,7
	5,00	10	26,3	26,3	100,0
	Total	38	100,0	100,0	

P26

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	5	13,2	13,2	13,2
	4,00	9	23,7	23,7	36,8
	5,00	24	63,2	63,2	100,0
	Total	38	100,0	100,0	

P27

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	4,00	17	44,7	44,7	44,7
	5,00	21	55,3	55,3	100,0
	Total	38	100,0	100,0	

P28

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	7	18,4	18,4	18,4
	4,00	15	39,5	39,5	57,9
	5,00	16	42,1	42,1	100,0
	Total	38	100,0	100,0	

P29

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	2	5,3	5,3	5,3
	4,00	17	44,7	44,7	50,0
	5,00	19	50,0	50,0	100,0
	Total	38	100,0	100,0	

P30

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	3	7,9	7,9	7,9
	4,00	12	31,6	31,6	39,5
	5,00	23	60,5	60,5	100,0
	Total	38	100,0	100,0	

P26	Pearson	,492**	,353*	,437**	,434**	,364*	1	,185	,074	,278	-,058	,646**
	Correlation											
	Sig. (2-tailed)	,002	,030	,006	,007	,025		,267	,657	,091	,731	,000
	N	38	38	38	38	38	38	38	38	38	38	38
P27	Pearson	,158	,192	,396*	,042	,013	,185	1	,359*	,143	,327*	,486**
	Correlation											
	Sig. (2-tailed)	,342	,249	,014	,801	,940	,267		,027	,391	,045	,002
	N	38	38	38	38	38	38	38	38	38	38	38
P28	Pearson	-,056	,153	,251	,158	,022	,074	,359*	1	,118	,182	,428**
	Correlation											
	Sig. (2-tailed)	,737	,361	,129	,345	,896	,657	,027		,480	,275	,007
	N	38	38	38	38	38	38	38	38	38	38	38
P29	Pearson	,016	,336*	,372*	,114	,149	,278	,143	,118	1	,420*	,526**
	Correlation											
	Sig. (2-tailed)	,926	,039	,021	,495	,371	,091	,391	,480		,009	,001
	N	38	38	38	38	38	38	38	38	38	38	38
P30	Pearson	-,076	,174	,334*	,051	,246	-,058	,327*	,182	,420*	1	,457**
	Correlation											
	Sig. (2-tailed)	,649	,297	,040	,760	,136	,731	,045	,275	,009		,004
	N	38	38	38	38	38	38	38	38	38	38	38
Y	Pearson	,491**	,630**	,763**	,629**	,546**	,646**	,486**	,428**	,526*	,457*	1
	Correlation											
	Sig. (2-tailed)	,002	,000	,000	,000	,000	,000	,002	,007	,001	,004	

N	38	38	38	38	38	38	38	38	38	38	38
---	----	----	----	----	----	----	----	----	----	----	----

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

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

Reliability

Case Processing Summary

		N	%
Cases	Valid	38	100,0
	Excluded ^a	0	0,0
	Total	38	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,753	10

Regression

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,911 ^a	,829	,819	1,49362	2,284

a. Predictors: (Constant), X2, X1

b. Dependent Variable: Y

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	379,182	2	189,591	84,984	,000 ^b
	Residual	78,082	35	2,231		
	Total	457,263	37			

a. Dependent Variable: Y

b. Predictors: (Constant), X2, X1

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	9,808	3,491		2,809	,008		
	X1	,769	,059	,909	12,991	,000	,996	1,004
	X2	,019	,060	,022	,315	,755	,996	1,004

a. Dependent Variable: Y

Coefficient Correlations^a

Model			X2	X1
1	Correlations	X2	1,000	-,060
		X1	-,060	1,000
	Covariances	X2	,004	,000
		X1	,000	,004

a. Dependent Variable: Y

Collinearity Diagnostics^a

Model		Eigenvalue	Condition Index	Variance Proportions		
				(Constant)	X1	X2
1	1	2,988	1,000	,00	,00	,00
	2	,009	18,745	,00	,53	,53
	3	,003	30,513	1,00	,47	,47

a. Dependent Variable: Y

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	33,6394	49,0685	43,5789	3,20127	38
Std. Predicted Value	-,3105	1,715	,000	1,000	38
Standard Error of Predicted Value	,244	,823	,386	,166	38
Adjusted Predicted Value	33,0913	49,1732	43,5800	3,24100	38
Residual	-3,15602	3,59979	,00000	1,45269	38

Std. Residual	-2,113	2,410	,000	,973	38
Stud. Deleted Residual	-2,378	2,450	-,001	1,015	38
Stud. Deleted Residual	-3,99783	3,71941	-,00104	1,58832	38
Stud. Deleted Residual	-2,560	2,653	,001	1,044	38
Mahal. Distance	,015	10,252	1,947	2,797	38
Cook's Distance	,000	,503	,033	,083	38
Centered Leverage Value	,000	,277	,053	,076	38

a. Dependent Variable: Y

Tabulasi Data Hasil Jawaban Kuesioner Responden

PARTISIPASI ANGGARAN (X1)

Resp.	PARTISIPASI ANGGARAN (X1)										TOTAL
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	
Resp. 1	4	4	5	4	4	5	4	3	5	4	42
Resp. 2	5	5	5	4	4	5	5	3	5	4	45
Resp. 3	5	5	5	5	4	5	4	3	4	4	44
Resp. 4	5	5	5	4	5	5	5	4	5	4	47
Resp. 5	5	5	5	5	5	5	5	5	5	5	50
Resp. 6	4	5	5	4	5	5	5	3	4	4	44
Resp. 7	4	4	4	4	4	4	5	3	4	4	40
Resp. 8	3	3	3	3	3	3	3	3	3	3	30
Resp. 9	5	4	4	4	4	4	4	4	5	5	43
Resp. 10	4	4	4	4	4	5	4	4	5	5	43
Resp. 11	5	4	4	4	4	4	4	4	4	4	41
Resp. 12	4	5	4	3	5	4	4	5	4	4	42
Resp. 13	5	4	3	4	4	4	4	4	5	4	41
Resp. 14	5	5	5	5	5	5	5	5	5	5	50
Resp. 15	3	4	4	4	4	4	4	4	5	4	40
Resp. 16	4	5	4	4	5	4	4	5	5	4	44
Resp. 17	4	4	4	4	4	4	4	4	4	4	40
Resp. 18	4	5	4	5	4	4	4	4	5	4	43
Resp. 19	3	5	4	5	4	5	5	4	5	4	44
Resp. 20	5	5	5	5	5	5	5	5	5	5	50
Resp. 21	5	4	3	5	5	4	4	4	5	4	43

Resp. 22	5	5	3	4	5	5	4	4	5	4	44
Resp. 23	4	4	4	4	5	4	4	4	5	4	42
Resp. 24	5	4	4	4	5	4	4	3	5	5	43
Resp. 25	4	4	4	4	4	4	4	4	4	4	40
Resp. 26	4	3	4	5	4	5	4	5	5	4	43
Resp. 27	4	4	3	4	4	5	4	4	5	4	41
Resp. 28	4	4	4	4	4	4	4	4	5	4	41
Resp. 29	5	4	4	4	4	4	4	3	5	5	42
Resp. 30	5	5	5	5	5	5	5	5	5	5	50
Resp. 31	5	4	4	5	4	4	5	5	5	5	46
Resp. 32	5	4	3	4	4	5	3	4	5	5	42
Resp. 33	3	3	3	3	3	3	3	3	3	3	30
Resp. 34	4	5	4	4	5	5	5	5	5	4	46
Resp. 35	4	4	4	4	5	5	4	4	5	5	44
Resp. 36	4	5	3	4	5	4	4	4	5	4	42
Resp. 37	5	5	3	5	5	4	4	4	5	5	45
Resp. 38	4	4	4	4	5	5	4	4	5	4	43

Resp. 24	4	5	4	4	4	3	5	5	4	5	43
Resp. 25	4	4	4	4	4	4	4	3	4	3	38
Resp. 26	5	3	5	4	5	5	4	3	5	5	44
Resp. 27	4	4	5	4	4	3	5	3	4	5	41
Resp. 28	4	4	4	4	4	5	4	3	5	5	42
Resp. 29	4	4	4	4	3	4	5	5	4	4	41
Resp. 30	3	5	5	5	5	5	5	5	5	5	48
Resp. 31	5	4	4	5	5	5	5	4	4	4	45
Resp. 32	4	4	5	3	4	5	5	5	4	4	43
Resp. 33	3	3	3	3	3	3	4	4	5	4	35
Resp. 34	4	5	5	5	5	5	4	3	4	4	44
Resp. 35	4	5	5	4	4	5	5	4	5	4	45
Resp. 36	4	5	4	4	4	5	4	4	5	4	43
Resp. 37	5	5	4	4	4	5	5	3	5	4	44
Resp. 38	4	5	5	4	3	5	5	4	5	5	45