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AIC 2016

ASIA International Conference

Acceptance of Abstract

Ref:AIC-23

Dear **Lita Kusumasari**

I am pleased to inform you that your Abstract entitled “**THE IMPACT OF CAMPAIGN FUND TRAINING IN INDONESIA**” has been accepted for oral presentation in ASIA International conference (AIC-2016) after peer review by the editorial board (AIC 2016). Please note that the conference will be held on 10-11 December, 2016 at Universiti Teknologi Malaysia, Kuala Lumpur, Malaysia. You are hereby requested to submit your full paper within 15 days along with payment proof through conference online submission system as per **Section 1 guidelines**. This paper will be published in an SCOPUS Indexed journal as mentioned in the conference website (see link for detail). Participants who can't ensure their presences at conference venue are allowed to present virtually through **video conferencing (see Section 2)**.

For future correspondence, use this Abstract ID as reference AIC-23

If you have any queries, feel free to contact any of the undersigned accordingly.

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Monday, August 01, 2016



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To lita kusumasari

Jul 22 at 9:31 AM

Dear Lita Kusumasari

Greetings from Connecting ASIA,

We are happy to inform you that publication process for the articles presented in AIC-2016

THE IMPACT OF CAMPAIGN FUND TRAINING IN INDONESIA

have been completed. Please find attached author's copy of your accepted article. This copy is strictly confidential and you are not allowed to share it. Online issue will be available in August-September issue. We will send you email once online issue is available.

--

Regards,

Muhammad Imran Qureshi
Editorial Board, AIC 2016

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The Impact of Campaign Fund Training in Indonesia

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This study examines the effect of training by Indonesian Chartered Accountant (IAI) on campaign fund accounting of political parties in Indonesia. The general election to vote for legislative has started since 1955. The sixth election is in 2014. There are twelve national parties in Indonesia. Since the fifth election in 2009, political parties need to report its campaign fund to public based on the KPU Regulation no. 17 of 2013. The study is explorative by using quantitative approach. The goals are to: 1. Finding out the demography of the accountant on fund campaign accounting; 2. Measuring the successful of training using Kirkpatrick ; 3. Giving suggestion and contribution toward the process of fund campaign accounting. The finding of this study shows that the demography accountants of political party are mainly men with majority bachelors. The political parties have good perception on essay to understand, complete, detail, clarity and fit to the need of that regulation. Political parties indicate that the training by IAI enhance the skill for preparing fund campaign report. The benefit of training is increase their skill and knowledge. It is justified by t-test. Training is giving positive impact to more knowledgeable of KPU Regulation. The conclusion of this study is KPU needs to prepare the regulation better in future so will not be in rush and so close with the time of campaign. The KPU needs to give more guidance toward the KPU Regulation no. 17 so that the parties will have clear understanding. The synergy between KPU and IAI need to continue because training gives benefit to political parties and Indonesia toward accountability of campaign fund accounting.

Keywords: fund accounting of political parties, training, KPU, IAI

1. INTRODUCTION

Indonesia has been held general election for several times since its independence. General election is a reflection of democratisation, a change from authoritarian to be democracy. There are a lot of changes regarding the laws, people, and institution to get better. The first general election was in 1955 and the last was in 2014¹, there are summaries belows as seen on table 1.

General election should be held with the system of direct voting, general, free of choice, and secret. Now the slogan is changed to be honesty, fair, and integrity. Closed proportional means to vote the party and the party will decide the senate, while the open system means people can choose the balloon directly. People may decide to choose the balloon based on the characters, track record or preferences.

General election is more integrity than before. Stakeholders are involved. Indonesian Government set up General Election Commission (GEC-KPU) to take care all the elections in Indonesia. It is independence party with the aim solely to make general election to be success. As part of the goal, transparency is important. Since 2009, KPU ruled about fund campaign. To raise the accountability and transparency of fund campaign, KPU signed memorandum of understanding (MOU) with Indonesia Chartered Accountant (IAI) and – Indonesia Public

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Accountant (IAPI).² IAI makes the guidance of fund campaign accounting to make financial reporting while IAPI makes the guidance of auditing the fund campaign accounting.

IAI and IAPI are legitimate accountant body in Indonesia. IAI has compartment with member from government accountants, education accountants, tax accountants, public accountant and management accountants. Indonesia government relies on IAI for setting up financial standards, ethics code, and the development of professional accountants. IAI is the accountant body to collaborate with Indonesia government regarding the international issues on accounting in the world. Based on those duties, KPU signed to develop the guidance of fund campaign accounting and training with IAI.

KPU thinks that political parties need to train on fund campaign rule. The reason are the fund is increasing after years, there are differences between this rule and before, and the last one is the mistake on fund campaign report will make the successful balloon would not be vowed to legitimate the position. Based on those reasons training is important to make sure that the parties submit the right of fund campaign report.

The report of fund campaign accounting is important. The parties have obligation to report fund campaign accounting periodically. People can value the responsibility, fairness, fit to purpose and comparison with other political parties. By doing this, KPU hopes that public participation will rise up. People trust through the process and responsibility of fund campaign accounting and the general election.³

General Election Commission is committee with big responsibility to pursue clean democracy in Indonesia. Fund campaign accounting is a part of it. It is included in accounting system. The reporting procedure of fund campaign is based on qualitative characteristics which is easy to understand. The users are assumed to have good understanding of economy, business, and accounting, also information system.⁴

The procedure of fund campaign reporting is guidance for political party to manage and report income and expenses that are legal, accountable and transparent.⁵ The management of political parties has duties to record and report all income and expenses according to the rule.⁵

The accountant of political parties have different educational background, they may lack of accounting knowledge to account as the rule above. IAI as partner of KPU has legitimate mandatory to socialize and to train technically, so that the political party will do accounting and report according to the rule.

Based on those conditions above, the goal of this research are:

a. Finding out the demography of the accountant on fund campaign accounting.

Measuring the successful of the training using Kirkpatrick

b. Giving suggestion and contribution toward the process of fund campaign accounting.

2. LITERATURES ON FUND CAMPAIGN REPORTING

General Election Commission is a legitimate commission with the mission to make the general election success as stated on UU number 15, 2011. The goals of general election are to choose the local and national senate on April 9, 2014.

The sources of fund campaign are limited from political party, the balloon, and legitimate donation. The forms of fund are cash, goods, or services. The maximum donation for fund campaign is 1 Billion Rupiah (US\$ 77,000) from personal donation and 7.5 Billion Rupiah (US\$576,000) from group or companies. The fund is put on specific bank account used solely for campaign.⁵

There are 13 forms to be reported. The fund campaign accounting is using cash flow method with fair value concept. Expenses are divided to operational and capital expenditure. To report fund accounting, the activity based is used. The activities approach is chosen with the goal that the balloon and political party will report all activities whether they incur cash or goods or services. The activities are based on the law with the lying assumption of accountability, simple, practical and have internal control. The report should be understandable, on time, complete, and reliable.⁶

Political parties are asset of the nation. These are 12 political parties for legislatives campaign in 2014. Being transparent for reporting will lead to higher accountability and electability of political parties. The fund campaign report has shown US\$ 89 Million (Rp974 Billion) on initial reporting and raised to US\$ 278 Million (Rp3,055 Billion) as shown on table 2.⁷

2.1. LITERATURES OF TRAINING

The human resources of political parties come from different background of education. Not all of them are accountants. Their education is from high school to master degree. Based on that issue, IAI has a training role that preparers of fund campaign accounting have to understand the rule, the bookkeeping, and implement the rule right.

Research found out that training will increase performance. Benefit of training has impact development for individual and teams, organization and society.⁸ Individual and teams will have positive impact on performance, competence, and skill.^{9,10} There is positive relations between training and

development, and competitive advantage.¹¹ Training is a tool to face changing on technology, market competitiveness, organization structure and performance improvement.¹² Training is an activity which is planned and done systematically. The result will enhance skill, knowledge and competence to do the job.

The purpose of IAI training is to give knowledge about KPU rules no. 17, 2013 and how to implement the fund campaign accounting. KPU makes collaboration with IAI because all parties should be responsible to the outcome.¹³

Simulation will be significantly enhanced performance effectively. They do research on MBA students in Israel to promote performance management process. Training fund accounting is using unreal transactions which close to the real world. Based on the transaction then we make financial fund statement.¹⁴ It has been found that short, repeated training sessions combined with feedback can be more effective than longer, but less frequent sessions.¹⁵

It is an obligation for the political parties to do fund campaign accounting, in other side they do not have many accountants background to do it. They should have knowledge about it. It can be achieved through training. Level of education does not have positive relation with the perception of entrepreneurs regarding the bookkeeping and financial report to their companies. The entrepreneurs have assumption that everyone can do bookkeeping.¹⁶

The fund campaign accounting report should be accountable and transparent as on rule no. 17, 2013. People will use the report to know the transaction, to compare the statement between political parties, to value the responsibility of fund campaign accounting so that the end is to push to elevate the public participation to choose because public has trust to the general election process.

2.2 KIRKPATRICK'S FOUR TRAINING EVALUATION

Training effectiveness can be assessed using model developed by Donald Kirkpatrick (originally published in 1994).¹⁷ Kirkpatrick's model is most widely used and popular for the evaluation of training and learning. The model is named as Kirkpatrick's four level of evaluation. Level 1 is evaluation to measure the reaction of the trainees. Level 2 is evaluation to measure the learning process in terms of increasing knowledge or capability. Level 3 is evaluation of behavior and capability improvement and implementation. The last is level 4, evaluation on result on the business or environment.

Level 1 is reaction evaluation on trainees feeling about the training and learning experience. Method to measure is using happy sheets or feedback forms that formulated on survey or questionnaires.

Level 2 is learning evaluation. Method to measure learning assessment is using tests before and after the training. It is relatively simple to get the grade of quantifiable skills. Interview or observation can also be used. Not be so practical for complex learning. Pair t-test is also used as methodology to measure a pre-post design to examine the impact of the coaching skill training program.¹⁸ Participation in the 13-week training course was associated with increases in both goal focused coaching skills and emotional intelligence, whereas the two day block intensive training was associated with increased goal-focused coaching skills, but not emotional intelligence.

Level 3 is behavior evaluation. Observation and interview over time are required to assess change, relevance of change, and sustainability of change. Evaluating this level is difficult as it is often impossible to predict when the change in behavior will occur, and thus requires important decisions in terms of when

to evaluate, how often to evaluate, and how to evaluate. It requires cooperation and skill of managers.

Level 4 is result evaluation. Determining result in financial terms is difficult to measure and hard to link directly with training. It takes in normal management systems and reporting.

2.3 THE CAMPAIGN FUND TRAINING

The campaign fund training is done systematically in Indonesia. First, the trainer was given training and simulation in Jakarta by IAI and KPU. Trainer for training is held in two days. All the regulation of KPU and simulation is given.

Finished with it, trainer is back to the city. KPU invited the political parties in KPU office for socialization and training. It is done in one day. The regulation has been knowledgeable by political parties. The trainees are given test before the socialization. Finish it all then socialization conduct by KPU and IAI. Shortly after socialization then training is run by IAI using simulation from Jakarta. It is a through case of campaign fund accounting. Trainees along the training session can ask questions and answers. To cover up the session then there is post-test.

3. RESEARCH METHODOLOGY

The analysis of training is based on Kirkpatrick's four level of training. The research conduct is on the first two levels. Level one is measuring by questionnaires to evaluate reaction of the trainees. The result will show the improvement of a training program. Level two is evaluation on learning. Assessing at this level moves the evaluation beyond learner satisfaction and attempts to assess the extent trainees have advanced in skills, knowledge, or attitude. Pretest and post-test are conducted to determine the amount of learning that has occurred.

Invitation of training and socialization by KPU is given to 12 political parties for 2 members in five region of Yogyakarta (Kotamadya Yogyakarta, Sleman, Bantul, Gunung Kidul, dan Kulon Progo). Invitation sent to 120 for political parties and 20 for KPU, so total invitation sent is 140.

To evaluate the training on level one, questionnaires is used. Questionnaires are divided in three parts. First part is to describe the trainees' demography. The second part is to reveal the understanding of the regulation. The last part is called happy sheets to evaluate that the trainees felt about the training or learning experience.

Level two is evaluation on learning. The method to measure is t-Test: Paired Two Sample for Means. The data are collected from the grade test on before and after training.

2. Result and Analysis

A. Questionnaires Part One

The questionnaires are cover demography of trainees (accountant of political parties). Collected questionnaires are 73 respondents with return rate 52.14% (from 140).

The demography of respondents is 56 (77%) men and 17 (23%) women as shown on table 4. It is still being dominance by men. The respondents are political parties and KPU. Majority comes from political parties which are 59 (81%) people and rest is from KPU which are 14 (19%) people. It could be said that result are reflection of political parties. It is shown on table 4.

Education backgrounds of respondents are range from high school to master degree. The majority comes from bachelors 48%, high schools 33%, masters 10%, diploma 8%, and below high school 1%. Accounting is taught at the high school in Indonesia. It can be concluded that majority have good knowledge about basic accounting in education. The result can be shown on table 5.

Questionnaires Part Two: Regulation

Part two is about understandable of the KPU rule no. 13, 2013. There are 70 respondents answer this part. Return rate is 50% (70 from 140). There are 5 statements for each part. It is using Likert scale from 1-5. Strongly agree is 5 and strongly disagree is 1. List of the questions regarding Rule no. 13, 2013 are

1. The rule is easy to understand
2. The rule is complete
3. The rule is detail
4. The rule is clear
5. The rule is needed

Statement number 1 is answered by 66 respondents with the result of 3.54. Respondents feel that the rule no. 13, 2013 is quite easy to understand. It may because the education background of the respondents to have enough knowledge for that.

Statement number 2 is answered by 69 respondents with the result of 3.44. It is slightly below number 1. Respondents have an average above neutral. It may because the rule is not stand alone. There are other rules to publish to make it more complete. The other rules are technically supported the main rule regarding dates, procedure to submit, and report about fund revenue and expense as follow:

1. KPU Letter no. 712/KPU/X/2013 about helpdesk fund campaign reporting by October 23, 2013.¹⁹
2. KPU Letter no. 808/KPU/XI/2013 about submitting fund campaign reporting by November 29, 2013.²⁰
3. KPU Letter no. 811/KPU/XI/2013 about preparation for submitting fund campaign donation of political parties and the balloon by November 29, 2013.²¹
4. KPU Letter no. 261/KPU/IV/2014 about revenue and expense of fund campaign accounting by April 3, 2014.²²

Statement number 3 is answered by 70 respondents with the average result of 3.61. Respondents agree that the rule is quite detail. It is supported by exhibit I on KPU rule number 13, 2013 that consists of 13 forms to be submitted.

Many forms and rules also letters make respondents to be neutral to the fourth statement. The rule is clearly. Respondents say agree to 3.46. The reason is any doubtful statement is followed by the regulation or letter to rule it, so that they can do it.

The fifth statement is answered by 69 respondents. The rule is needed. The answer is neutral tend to agree with reply on 3.53 point. They have to report and the rules are there so they have to follow the rule to pursue the fund accounting statement. The summary is shown in table 6.

B Questionnaires Part Three (Level One of Kirkpatrick)

The third part of questionnaires is about training toward KPU rules no. 17, 2013. There are 72 respondents. The return rate is 51.42 (72 from 140). There are five statements as below:

- c. The topic presented were what you expected of the training.
- d. The training met your needs.
- e. The training was adequate length for the topics presented.
- f. I would recommend this training to others.
- g. I found the subject matter related to my work duties and requirements.

The first statement that the topic presented as expected, is answered by respondents with majority very agree (62.5%) and agree (31.9%). Totally is 94.4%. The means to that question is 4.44 (look at table 7). It is understandable with many rules and forms, respondents need training. The timing to report the campaign fund is the same time with campaign rallies. The accountant's party has to do many things at the same time. In the other part, it is the first time that balloon has to report fund campaign too. There is no training directly to the balloon, so the accountant's party has to teach them how to do it. It added

responsibility to them. If the report is not submitted then the successful balloon could not be vowed by government.

Based on the second statement, respondents are consistently answered that training met the needs. Respondents are strongly agree with 54.1% and agree with 38.9%. The means toward this statement is 4.34 (look at table 7).

The third statement that the training was adequate length for the topic presented is answered differently. Respondents state not agree and neutral on 37.5%, while they agree and strongly agree are 62.5%. The means on this question is 3.55 (look table 7). It can be explained may because the accountants has to teach and make sure that political party and the balloon submitted or else will dismiss. The management of political party could be not enough time to learn by themselves due to their busy on campaign rallies. The training is done in one day. It may not be enough because there are 13 forms without real examples and only forms available. The political party feels need to do training more. Few of them do training independently to catch the need. The independent training is held to political party and to the balloons so they do not find difficulty teaching the balloons to report fund campaign.

The fourth statement is to recommend the training. It is answered consistently like statement number three. They state strongly agree and agree on 93.05%. The means for this statement is 4.42. The training is recommended to others.

For the last statement, respondent state that training is giving benefit. It is shown with the respondents' answer strongly agree and agree on 95.8% (look table 7). MOU between IAI and KPU is the right path. Training is giving benefits so that they can report fund campaign right.

The whole results of the answers are shown benefit positively. The training is the right treatment to upgrade the knowledge of the participants. The success of the fund campaign reporting is collaboration between KPU, political party, IAI, balloon, and Indonesian's people.

T-Test (Level Two of Kirkpatrick)

The hypothesis test is done by grading test of the training's participants. The test is held before and after training. The test is 25 numbers of multiple choices with 45 minutes to do. There are 43 participants.

The hypothesis is

Ho = There is no mean difference grade

Ha = There is difference grade

The result of t-test shows that there are differences between means of participant before and after training. The number of t-test result is -4.849 and the t- t shows 1.645. Based on this, we can conclude that Ho is rejected and Ha is accepted (see table 8 for the result). The means of grades before training are 66.04 and after training are 77.4. The training has impact to raise the grade positively 11.36 point.

Pearson correlation has shown 0.521 lower than 0.7. The result means those data are no correlation. The P score is 8.6E-06 is lower than 0.05. This model is significant (see table 8).

The hypothesis is proved that grade of training is lower before training and higher after training. Training is giving positive impact to more knowledgeable of KPU's rule no. 17, 2013. The more understanding of participants will raise the quality of fund campaign reporting.

The training rises participants' understanding about KPU Rule No. 17, 2013. The rules apply not only to political parties but also to the balloons. The balloons have obligation to make fund campaign reporting too. The training participants are wished to socialize KPU Rule no. 17, 2013 to the balloons of the same political party. Many participants are understand the rule after training but feel not knowledgeable enough to socialize the KPU Rule no. 17, 2013 to others. The reasons could be they

don't have enough capability and knowledge of accounting to do this. Their education background is rarely accounting, so they can do for themselves but not for others.

The Impact of Training

Training by IAI gives a positive impact to be better understanding of the rule. The score is higher after training compare to before training. The training participants feel that they still need more training to get deeply understanding with clear examples. The collaboration between KPU and IAI give positive synergy to the reporting.

This research has three impacts. First, the KPU Rule no. 17, 2013 is obeyed and all political parties report fund campaign. The rule is clear and detail according to the participants. In the future participants expect that KPU is not only giving rule and forms but also the examples. Second, the training by IAI with KPU's collaboration is a real contribution by accounting profession to Indonesian's democracy. In the future IAI will conduct better training with good preparation in term of study case and trainers. Third, political parties could prepare better to report fund campaign in the future. Political parties will be able to socialize better because they have known what the expectations are. The political parties could prepare internal standard documentation that helps them to do consolidation from region to the center.

5. CONCLUSIONS

The reporting of fund campaign is ruled by KPU based on the KPU Regulation no. 17, 2013. It is applied to political parties and the balloons. There is no rule regarding education background to do the reporting, anyone can do it. Based on the survey is found that the reporting is done mainly by men with bachelor degree. The education background helps the preparer to do better. KPU is limited on due date to deliver the rule; KPU gives another technical rule to support the main rule of KPU Rule no.17.

According to the evaluation training based on Kirkpatrick's level one and two, the training is giving benefit to the trainees. Regulation is understandable and the training covers the materials. The trainee would recommend this training to others. The purpose of IAI training is achieved. The training gives impact on increasing performance for trainees on KPU Regulation no. 17. This research supports the previous founding that training will enhance skill, knowledge and competence to do the job.

IAI is successful to conduct training using study case. All the political parties submit the fund campaign reporting to KPU on timely basis. The collaboration between IAI and KPU need to continue and make it stronger in the future.

There are limitations about the research. The scope of this research is only IAI, KPU and political parties. It could be broaden to include CPA Indonesia and the balloons. In the future is not only legislative election but could be presidential election and major election. The time frame is only 2013 (the first legislation to report fund campaign), it can be built to future years campaign. There is not many researches about this subject in Indonesia, it will possible to explore more such as the relationship between entities, the impact of election's rule toward election and impact of education, people toward election.

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Table.1. General Election in Indonesia

Year	1955	1971-1997	1999	2004	2009	2014
Number of Participants:						
National Parties	172	3	48	24	38	12
Local Parties	-	-	-	-	6	3
System	Proportional	Closed Proportional	Closed Proportional	Opened Proportional	Opened Proportional	Open Proportional

Novan (2014)

Table.2. Fund Campaign Reporting 2014

No	Political Party	Source of Donation (in Rp)					Total
		Political Party	Ballon	Individual	Group	Companies	
1	Gerindra	-	423,986,102,501	4,100,000,000	26,998,426,750	-	455,084,529,251
2	Demokrat	37,723,404,705	258,000,770,140	2,852,972,020	5,943,462,000	4,700,000,000	309,220,608,865
3	Hanura	64,608,067,370	297,144,618,689	7,546,000,000	-	450,000,000	369,748,686,059
4	PDIP	31,624,141,250	327,181,722,596	2,937,190,562	7,166,500,000	20,372,500,000	389,282,054,408
5	PAN	81,304,252	242,037,365,295	4,425,000,000	-	25,472,559,116	272,016,228,663
6	Golkar	72,516,997,699	328,673,017,636	-	-	1,000,000,000	402,190,015,335
7	PKB	55,481,156,786	183,619,326,072	-	-	-	239,100,482,858
8	PPP	4,333,252,613	151,242,054,946	-	1,600,000,000	-	157,175,307,559
9	Nasdem	56,640,184,435	153,574,778,019	629,000,000	5,570,000,000	4,000,000	216,417,962,454
10	PKS	3,104,375,803	115,693,372,415	2,245,000,000	-	200,000,000	121,242,748,218
11	PBB	1,226,675,000	68,001,667,631	-	-	2,180,000,000	71,408,342,631
12	PKPI	8,085,119,453	44,877,816,528	-	-	-	52,962,935,981
TOTAL		335,424,679,366	2,594,032,612,468	24,735,162,582	47,278,388,750	54,379,059,116	3,055,849,902,282
% from total		10.98%	84.89%	0.81%	1.55%	1.78%	100.00%

Source

Audited fund campaign reporting on KPU (www.kpu.go.id)

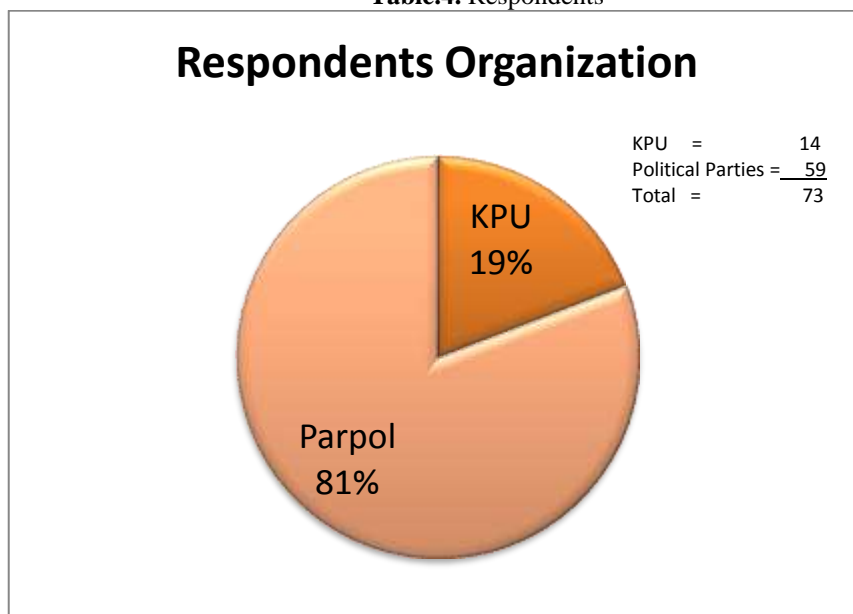
Table.3 Respondents of questionnaires

Gender	Total	%
Men	56	77%
Women	17	23%

Total	73	100%
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Source = data

Table.4. Respondents



Source = data

Table.5 Education Background

Strata	Total	%
< high schools	1	1%
High schools	24	33%
Diplomas	6	8%
Bachelors	35	48%
Masters	7	10%
Total	73	100%

Source = data

Table.6. Summary of Questionnaires

THE UNDERSTANDING OF KPU'S RULE NO 17.						
No	Statement	QUESTIONS NO.				
		1	2	3	4	5
1	Strongly disagree	3	3	2	3	4
2	Disagree	9	12	6	9	6
3	Neutral	10	9	13	14	14
4	Agree	41	40	45	40	41
5	Strongly agree	3	5	4	3	4
Total		66	69	70	69	69
Means		3.54	3.44	3.61	3.46	3.53

Source: research data.

Table.7. The summary of happy sheets

TRAINING OF FUND CAMPAIGN ACCOUNTING						
No	Keterangan	Questions Number				
		1	2	3	4	5
1	Strongly disagree	2	3	2	1	2
2	Disagree	2	1	15	2	1
3	Neutral	0	1	10	2	0
4	Agree	23	28	31	27	28
5	Strongly agree	45	39	14	40	41
Total		72	72	72	72	72
Means		4.44	4.34	3.55	4.42	4.47

Source research's data

Table. 8 T-test between before and after training of KPU's Rule No. 17 tahun 2013 (t-Test: Two-Sample Assuming Equal Variances)

	<i>Before Training</i>	<i>After Training</i>
Mean	66.04651163	77.44186047
Variance	318.3787375	136.8239203
Observations	43	43
Pearson Correlation	0.521686875	
Hypothesized Mean Difference	0	
df	42	
t Stat	-4.849414265	
P(T<=t) one-tail	8.66629E-06	
t Critical one-tail	1.681952358	

Source: data research

Table. 9 Result of T-test Summary

		Result	
T test	t hitung < t tabel	-4.849414265 < -1,645	Ho rejected, Ha accepted
P one tail	P < α	8.66629E-06 < 0,05	Significant
Pearson Correlation	Nilai P < 0,7	0,521686875 < 0,7	No Correlation
Means	Before < After	66,04 < 77,44	Positive

Source: data research

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