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**LAMPIRAN**

**Permohonan Pengisian Kuesioner**

Yth. Bapak/Ibu/Saudara/I

Di Tempat

Dengan Hormat,

Saya adalah mahasiswa Program Strata Satu (S1) Fakultas Ekonomi, Jurusan Akuntansi, Universitas Pancasakti Tegal, yang sedang mengadakan penelitian dalam rangka menyusun tugas akhir berupa Skripsi.

Nama : Fahmi Setiawan

NPM : 4318500045

Dalam rangka penelitian untuk skripsi saya yang berjudul “Pengaruh Partisipasi Anggaran, Informasi Yang Relevan Dengan Pekerjaan, Harga Diri Dan Penekanan Anggaran Terhadap Kesenjangan Anggaran”. Maka saya memohon bantuan dari Bapak/Ibu/Saudara/I untuk berkenan mengisi kuesioner yang saya lampirkan bersama surat ini.

Peneliti menjamin sepenuhnya kerahasiaan identitas seluruh jawaban Bapak/Ibu/Saudara/I sesuai dengan etika penelitian. Peneliti mohon maaf apabila ada yang tidak berkenan atas hadirnya kuesioner ini. Atas kesediaan dan perhatiaan serta kerjasamanya peneliti ucapkan terima kasih.

Hormat Saya,

Fahmi Setiawan

# KUESIONER PENELITIAN

1. **IDENTITAS RESPONDEN**

Beri tanda (√) pada identitas pengenal Bapak/Ibu/Sdr responden.

1. Nama :
2. Jenis kelamin :( )Pria ( )Wanita
3. Pendidikan terakhir :( )SLTA/Sederajat ( )Diploma

( )S1 ( )S2 ( )S3

1. Umur Responden :( )18-28th ( )40-50th

( )29-39th ( )>50th

1. Agama :( )Islam ( )Budha

( )Kristen ( )Katolik

( )Hindu

**Catatan : jawaban apapun tidak akan mempengaruhi terhadap Bapak/Ibu/Saudara/i. Karena ini hanya digunakan untuk pengembangan sosial.**

Tanggal Pengisian :

Tanda tangan

**DAFTAR PERNYATAAN**

1. **Kesenjangan Anggaran** *(Budgetary Slack)*

Mohon Bapak/Ibu memberikan tanda *checklist* (√) pada salah satu jawaban yang sesuai dengan pendapat dari Bapak/ibu.

STS : Sangat Tidak Setuju : Skor 1

TS : Tidak Setuju : Skor 2

KS : Kurang Setuju : Skor 3

S : Setuju :Skor 4

SS : Sangat Setuju : Skor 5

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pernyataan** | **SS** | **S** | **KS** | **TS** | **STS** |
| **5** | **4** | **3** | **2** | **1** |
| 1. | Standar yang digunakan di dalam anggaran mendorong produktivitas yang tinggi di wilayah tanggung jawab saya |  |  |  |  |  |
| 2. | Anggaran untuk departemen saya dapat saya pastikan dapat terlaksana |  |  |  |  |  |
| 3. | Karena adanya keterbatasan jumlah anggaran yang disediakan, maka saya harus memonitor setiap pengeluaran yang menjadi wewenang saya |  |  |  |  |  |
| 4. | Anggaran yang menjadi tanggung jawab saya tidak begitu tinggi tuntutannya. |  |  |  |  |  |
| 5. | Adanya target anggaran yang harus dicapai, tidak terlalu membuat saya ingin memperbaiki efisiensi |  |  |  |  |  |
| 6. | Sasaran yang dijabarkan dalam anggaran mudah untuk dicapai dan direalisasikan |  |  |  |  |  |

*Sumber : Farida Betniwati Panjaitan, 2019)*

1. **Partisipasi Anggaran**

Mohon Bapak/Ibu memberikan tanda *checklist* (√) pada salah satu jawaban yang sesuai dengan pendapat dari Bapak/ibu.

STS : Sangat Tidak Setuju : Skor 1

TS : Tidak Setuju : Skor 2

KS : Kurang Setuju : Skor 3

S : Setuju :Skor 4

SS : Sangat Setuju : Skor 5

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| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pernyataan** | **SS** | **S** | **KS** | **TS** | **STS** |
| **5** | **4** | **3** | **2** | **1** |
| 1. | Saya ikut serta dalam penyusunan anggaran sesuai dengan tanggung jawab saya. |  |  |  |  |  |
| 2. | Saya seringkali menyatakan pendapat dan atau usulan sewaktu anggaran disusun. |  |  |  |  |  |
| 3. | Apabila ada hal-hal yang tidak logis yang berhubungan dengan anggaran, saya selalu mengajukan usulan. |  |  |  |  |  |
| 4. | Saya sering memberikan pendapat atau usulan tentang anggaran kepada atasan baik diminta ataupun tidak diminta. |  |  |  |  |  |
| 5. | Pendapat saya merupakan faktor penting dalam penyusunan anggaran. |  |  |  |  |  |
| 6. | Atasan selalu meminta pendapat saya dalam pembahasan usulan anggaran. |  |  |  |  |  |

*Sumber : (Panjaitan et al., 2019).*

1. **Informasi Yang Relevan Dengan Pekerjaan** *(Job Relevant Information)*

Mohon Bapak/Ibu memberikan tanda *checklist* (√) pada salah satu jawaban yang sesuai dengan pendapat dari Bapak/ibu.

STS : Sangat Tidak Setuju : Skor 1

TS : Tidak Setuju : Skor 2

KS : Kurang Setuju : Skor 3

S : Setuju :Skor 4

SS : Sangat Setuju : Skor 5

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| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pernyataan** | **SS** | **S** | **KS** | **TS** | **STS** |
| **5** | **4** | **3** | **2** | **1** |
| 1. | Saya selalu merasa jelas tentang informasi yang saya perlukan untuk melakukan yang terbaik atas tugas atau pekerjaan saya. |  |  |  |  |  |
| 2. | Saya memiliki informasi yang cukup untuk membuat keputusan yang optimal demi tercapainya tujuan aktivitas saya. |  |  |  |  |  |
| 3. | Saya selalu mencari informasi yang  tepat untuk mendukung penyelesaian pekerjaan saya. |  |  |  |  |  |
| 4. | Saya dapat memperoleh informasi yang strategik yang diperlukan untuk mengevaluasi hasil pekerjaan. |  |  |  |  |  |
| 5. | Terdapat informasi yang berhubungan  dengan kemajuan dan perkembangan organisasi. |  |  |  |  |  |
| 6. | Informasi yang dibutuhkan tersedia ketika diminta atau dibutuhkan |  |  |  |  |  |
| 7. | Informasi yang saya terima dalam  bentuk sistematis dan teratur. |  |  |  |  |  |
| 8. | Terdapat informasi tentang unit/sub unit atau fungsi yang berbeda dalam organisasi (unit/sub unit lain dalam  organisasi) yang disampaikan kepada saya. |  |  |  |  |  |

*Sumber : Handayani (2016)*

1. *Harga Diri (Self Esteem)*

Mohon Bapak/Ibu memberikan tanda *checklist* (√) pada salah satu jawaban yang sesuai dengan pendapat dari Bapak/ibu.

STS : Sangat Tidak Setuju : Skor 1

TS : Tidak Setuju : Skor 2

KS : Kurang Setuju : Skor 3

S : Setuju : Skor 4

SS : Sangat Setuju : Skor 5

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pernyataan** | **SS** | **S** | **KS** | **TS** | **STS** |
| **5** | **4** | **3** | **2** | **1** |
| 1. | Self Esteem dilaksanakan terutama pencapaian tujuan umum pemerintah. |  |  |  |  |  |
| 2. | Pendelegasian tugas-tugas  dilakukan agar Self Esteem tepat sasaran |  |  |  |  |  |
| 3. | Standar Self Esteem ditentukan sesuai standar |  |  |  |  |  |
| 4. | Self Esteem dibuat agar memenuhi target |  |  |  |  |  |
| 5. | Self Esteem disesuaikan dengan prioritas |  |  |  |  |  |
| 6. | Ada rentang waktu dalam  penyusunan Self Esteem |  |  |  |  |  |

*Sumber : (Suhartono dan Solichin, 2006)*

1. **Penekanan Anggaran** *(Budget Emphasis)*

Mohon Bapak/Ibu memberikan tanda *checklist* (√) pada salah satu jawaban yang sesuai dengan pendapat dari Bapak/ibu.

STS : Sangat Tidak Setuju : Skor 1

TS : Tidak Setuju : Skor 2

KS : Kurang Setuju : Skor 3

S : Setuju : Skor 4

SS : Sangat Setuju : Skor 5

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pernyataan** | **SS** | **S** | **KS** | **TS** | **STS** |
| **5** | **4** | **3** | **2** | **1** |
| 1. | Saya akan mendapat *reward* apabila target anggaran tercapai |  |  |  |  |  |
| 2. | Terdapat sanksi apabila target anggaran tidak tercapai |  |  |  |  |  |
| 3. | Penilaian kinerja saya dinilai dari pencapaian anggaran |  |  |  |  |  |
| 4. | Usaha yang saya curahkan untuk pekerjaan saya penting bagi instansi saya |  |  |  |  |  |
| 5. | Perhatian saya terhadap kualitas anggaran penting bagi instansi saya. |  |  |  |  |  |
| 6. | Kemampuan saya dalam mencapai target anggaran penting bagi atasan saya. |  |  |  |  |  |
| 7. | Bagi instansi saya, efisiensi saya dalam menjalankan pekerjaan sangat penting. |  |  |  |  |  |
| 8. | Sikap saya terhadap pekerjaan penting bagi instansi saya. |  |  |  |  |  |
| 9. | Hubungan saya yang baik dengan  kelompok staf penting bagi atasan saya. |  |  |  |  |  |

*Sumber : (Panjaitan et al, 2019)*

**Lampiran 2 Data Peneliti**

* 1. **Variabel X1**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| RESPONDEN | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | TOTAL |
| 1 | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 2 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 3 | 4 | 4 | 5 | 4 | 4 | 4 | 25 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 5 | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 6 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 7 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 8 | 5 | 4 | 5 | 4 | 4 | 4 | 26 |
| 9 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 10 | 3 | 4 | 5 | 3 | 4 | 4 | 23 |
| 11 | 4 | 3 | 4 | 4 | 3 | 3 | 21 |
| 12 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 13 | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 14 | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 15 | 5 | 2 | 5 | 5 | 2 | 2 | 21 |
| 16 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 17 | 4 | 3 | 4 | 4 | 3 | 3 | 21 |
| 18 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 19 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 20 | 3 | 2 | 3 | 3 | 2 | 2 | 15 |
| 21 | 5 | 4 | 5 | 3 | 4 | 4 | 25 |
| 22 | 5 | 5 | 3 | 3 | 5 | 5 | 26 |
| 23 | 4 | 5 | 5 | 3 | 5 | 5 | 27 |
| 24 | 4 | 2 | 4 | 4 | 2 | 2 | 18 |
| 25 | 4 | 5 | 4 | 4 | 5 | 5 | 27 |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 27 | 2 | 1 | 2 | 2 | 1 | 1 | 9 |
| 28 | 4 | 3 | 4 | 4 | 3 | 3 | 21 |
| 29 | 5 | 2 | 5 | 3 | 2 | 2 | 19 |
| 30 | 4 | 3 | 4 | 4 | 3 | 3 | 21 |
| 31 | 4 | 3 | 4 | 4 | 3 | 3 | 21 |
| 32 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 33 | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 34 | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 35 | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 36 | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 37 | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 38 | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 39 | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 40 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 41 | 4 | 3 | 4 | 4 | 3 | 3 | 21 |
| 42 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 43 | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 44 | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 45 | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 46 | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 47 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 48 | 4 | 5 | 4 | 4 | 5 | 5 | 27 |
| 49 | 4 | 2 | 4 | 4 | 2 | 2 | 18 |
| 50 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 51 | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 52 | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 53 | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 54 | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 55 | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 56 | 4 | 4 | 5 | 4 | 4 | 4 | 25 |
| 57 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 58 | 4 | 4 | 5 | 4 | 4 | 4 | 25 |
| 59 | 4 | 2 | 4 | 4 | 2 | 2 | 18 |
| 60 | 4 | 3 | 5 | 4 | 3 | 3 | 22 |
| 61 | 4 | 3 | 4 | 4 | 3 | 3 | 21 |
| 62 | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 63 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 64 | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 65 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 66 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 67 | 5 | 3 | 5 | 5 | 3 | 3 | 24 |
| 68 | 5 | 3 | 5 | 5 | 3 | 4 | 25 |
| 69 | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 70 | 5 | 2 | 5 | 5 | 2 | 3 | 22 |
| 71 | 4 | 5 | 5 | 4 | 4 | 5 | 27 |
| 72 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |

**2. Variabel X2**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| RESPONDEN | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | X2.8 | TOTAL |
| 1 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 36 |
| 2 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 34 |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 34 |
| 6 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 7 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 2 | 28 |
| 8 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 9 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 27 |
| 10 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 30 |
| 11 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 29 |
| 12 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 13 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 34 |
| 14 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 34 |
| 15 | 4 | 2 | 5 | 2 | 4 | 5 | 2 | 4 | 28 |
| 16 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 17 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 29 |
| 18 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 19 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 20 | 4 | 2 | 3 | 2 | 4 | 3 | 2 | 4 | 24 |
| 21 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 30 |
| 22 | 4 | 5 | 3 | 5 | 4 | 3 | 5 | 4 | 33 |
| 23 | 2 | 5 | 3 | 5 | 4 | 3 | 5 | 4 | 31 |
| 24 | 4 | 2 | 4 | 2 | 4 | 4 | 2 | 4 | 26 |
| 25 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 36 |
| 26 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 31 |
| 27 | 4 | 1 | 2 | 1 | 4 | 2 | 1 | 4 | 19 |
| 28 | 4 | 3 | 4 | 3 | 5 | 4 | 3 | 5 | 31 |
| 29 | 1 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 19 |
| 30 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 29 |
| 31 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 26 |
| 32 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 33 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 35 |
| 34 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 35 |
| 35 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 34 |
| 36 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 36 |
| 37 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 36 |
| 38 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 35 |
| 39 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 34 |
| 40 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 41 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 29 |
| 42 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 43 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 35 |
| 44 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 35 |
| 45 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 35 |
| 46 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 35 |
| 47 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 48 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 36 |
| 49 | 4 | 2 | 4 | 2 | 4 | 4 | 2 | 4 | 26 |
| 50 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 51 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 35 |
| 52 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 34 |
| 53 | 2 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 32 |
| 54 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 34 |
| 55 | 2 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 32 |
| 56 | 1 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 28 |
| 57 | 5 | 4 | 4 | 4 | 5 | 4 | 3 | 5 | 34 |
| 58 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 59 | 3 | 2 | 4 | 2 | 4 | 4 | 2 | 4 | 25 |
| 60 | 5 | 3 | 4 | 3 | 4 | 4 | 5 | 4 | 32 |
| 61 | 2 | 3 | 4 | 3 | 2 | 4 | 5 | 2 | 25 |
| 62 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 34 |
| 63 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 39 |
| 64 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 34 |
| 65 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 66 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 35 |
| 67 | 5 | 3 | 5 | 3 | 4 | 5 | 3 | 4 | 32 |
| 68 | 5 | 3 | 5 | 4 | 2 | 5 | 3 | 2 | 29 |
| 69 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 34 |
| 70 | 5 | 2 | 5 | 3 | 2 | 5 | 2 | 2 | 26 |
| 71 | 4 | 5 | 4 | 5 | 1 | 4 | 5 | 5 | 33 |
| 72 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 38 |

* 1. **Variabel X3**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| RESPONDEN | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | TOTAL |
| 1 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 2 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 5 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 6 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 7 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 8 | 4 | 4 | 4 | 5 | 5 | 4 | 26 |
| 9 | 3 | 3 | 3 | 3 | 5 | 3 | 20 |
| 10 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 11 | 3 | 3 | 3 | 4 | 3 | 3 | 19 |
| 12 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 13 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 14 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 15 | 5 | 2 | 2 | 5 | 2 | 2 | 18 |
| 16 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 17 | 5 | 3 | 3 | 4 | 3 | 3 | 21 |
| 18 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 19 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 20 | 4 | 2 | 2 | 3 | 2 | 2 | 15 |
| 21 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 22 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 23 | 5 | 5 | 5 | 4 | 5 | 5 | 29 |
| 24 | 2 | 2 | 2 | 4 | 2 | 2 | 14 |
| 25 | 5 | 5 | 5 | 4 | 5 | 5 | 29 |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 27 | 4 | 1 | 1 | 2 | 5 | 1 | 14 |
| 28 | 3 | 3 | 3 | 4 | 3 | 3 | 19 |
| 29 | 2 | 2 | 2 | 5 | 5 | 2 | 18 |
| 30 | 3 | 3 | 3 | 4 | 5 | 3 | 21 |
| 31 | 3 | 3 | 3 | 4 | 3 | 3 | 19 |
| 32 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 33 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 34 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 35 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 36 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 37 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 38 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 39 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 40 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 41 | 3 | 3 | 3 | 4 | 3 | 3 | 19 |
| 42 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 43 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 44 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 45 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 46 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 47 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 48 | 5 | 5 | 5 | 4 | 5 | 5 | 29 |
| 49 | 4 | 2 | 2 | 4 | 4 | 2 | 18 |
| 50 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 51 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 52 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 53 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 54 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 55 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 56 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 57 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 58 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 59 | 5 | 2 | 2 | 4 | 5 | 2 | 20 |
| 60 | 3 | 3 | 3 | 4 | 3 | 3 | 19 |
| 61 | 5 | 3 | 3 | 4 | 5 | 3 | 23 |
| 62 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 63 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 64 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 65 | 4 | 4 | 4 | 4 | 4 | 3 | 23 |
| 66 | 4 | 4 | 4 | 4 | 4 | 3 | 23 |
| 67 | 3 | 3 | 3 | 5 | 3 | 5 | 22 |
| 68 | 3 | 3 | 4 | 5 | 3 | 3 | 21 |
| 69 | 4 | 4 | 5 | 5 | 4 | 4 | 26 |
| 70 | 2 | 2 | 3 | 5 | 2 | 2 | 16 |
| 71 | 5 | 5 | 5 | 4 | 5 | 4 | 28 |
| 72 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |

* 1. **Variabel X4**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| RESPONDEN | X4.1 | X4.2 | X4.3 | X4.4 | X4.5 | X4.6 | X4.7 | X4.8 | X4.9 | TOTAL |
| 1 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 43 |
| 2 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 40 |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 39 |
| 6 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 7 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 34 |
| 8 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 37 |
| 9 | 4 | 4 | 3 | 4 | 5 | 4 | 3 | 4 | 3 | 34 |
| 10 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 33 |
| 11 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 34 |
| 12 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 13 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 39 |
| 14 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 39 |
| 15 | 4 | 5 | 2 | 4 | 2 | 4 | 5 | 4 | 5 | 35 |
| 16 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 17 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 34 |
| 18 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 19 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 37 |
| 20 | 4 | 3 | 2 | 4 | 2 | 4 | 3 | 4 | 3 | 29 |
| 21 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 35 |
| 22 | 4 | 3 | 5 | 4 | 5 | 4 | 5 | 4 | 3 | 37 |
| 23 | 4 | 3 | 5 | 4 | 5 | 4 | 4 | 4 | 3 | 36 |
| 24 | 4 | 4 | 2 | 4 | 2 | 4 | 4 | 4 | 4 | 32 |
| 25 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 38 |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 27 | 4 | 3 | 3 | 4 | 5 | 4 | 4 | 4 | 3 | 34 |
| 28 | 5 | 4 | 3 | 5 | 3 | 5 | 4 | 5 | 4 | 38 |
| 29 | 3 | 3 | 2 | 3 | 2 | 3 | 5 | 3 | 3 | 27 |
| 30 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 34 |
| 31 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 30 |
| 32 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 33 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 39 |
| 34 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 39 |
| 35 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 39 |
| 36 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 43 |
| 37 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 43 |
| 38 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 39 |
| 39 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 39 |
| 40 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 41 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 34 |
| 42 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 43 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 39 |
| 44 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 39 |
| 45 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 39 |
| 46 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 39 |
| 47 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 48 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 38 |
| 49 | 4 | 4 | 2 | 4 | 2 | 4 | 4 | 4 | 4 | 32 |
| 50 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 51 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 39 |
| 52 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 39 |
| 53 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 39 |
| 54 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 39 |
| 55 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 39 |
| 56 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 57 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 40 |
| 58 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 59 | 4 | 4 | 3 | 4 | 2 | 4 | 4 | 4 | 4 | 33 |
| 60 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 34 |
| 61 | 2 | 4 | 3 | 2 | 3 | 2 | 4 | 2 | 4 | 26 |
| 62 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 39 |
| 63 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 64 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 39 |
| 65 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 66 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 40 |
| 67 | 4 | 5 | 3 | 4 | 3 | 4 | 5 | 4 | 5 | 37 |
| 68 | 2 | 5 | 3 | 2 | 3 | 5 | 5 | 2 | 5 | 32 |
| 69 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 39 |
| 70 | 2 | 5 | 2 | 2 | 3 | 2 | 5 | 4 | 5 | 30 |
| 71 | 1 | 4 | 5 | 3 | 3 | 1 | 4 | 1 | 4 | 26 |
| 72 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |

* 1. **Variabel Y**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| RESPONDEN | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 | TOTAL |
| 1 | 4 | 4 | 5 | 5 | 4 | 4 | 26 |
| 2 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 5 | 4 | 4 | 5 | 5 | 4 | 4 | 26 |
| 6 | 5 | 5 | 4 | 4 | 5 | 5 | 28 |
| 7 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 8 | 4 | 4 | 5 | 4 | 4 | 4 | 25 |
| 9 | 4 | 4 | 3 | 5 | 4 | 4 | 24 |
| 10 | 4 | 4 | 3 | 3 | 4 | 4 | 22 |
| 11 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 12 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 13 | 4 | 4 | 5 | 5 | 4 | 4 | 26 |
| 14 | 4 | 4 | 5 | 5 | 4 | 4 | 26 |
| 15 | 4 | 4 | 5 | 5 | 4 | 4 | 26 |
| 16 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 17 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 18 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 19 | 4 | 4 | 5 | 4 | 4 | 4 | 25 |
| 20 | 4 | 4 | 3 | 5 | 4 | 4 | 24 |
| 21 | 4 | 4 | 5 | 3 | 4 | 4 | 24 |
| 22 | 4 | 4 | 5 | 3 | 4 | 4 | 24 |
| 23 | 2 | 2 | 4 | 3 | 2 | 2 | 15 |
| 24 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 25 | 5 | 5 | 4 | 4 | 5 | 5 | 28 |
| 26 | 3 | 3 | 4 | 4 | 3 | 3 | 20 |
| 27 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 28 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 29 | 4 | 4 | 5 | 4 | 4 | 4 | 25 |
| 30 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 31 | 3 | 3 | 4 | 5 | 3 | 3 | 21 |
| 32 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 33 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 34 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 35 | 4 | 4 | 5 | 5 | 4 | 4 | 26 |
| 36 | 4 | 4 | 5 | 5 | 4 | 4 | 26 |
| 37 | 4 | 4 | 5 | 5 | 4 | 4 | 26 |
| 38 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 39 | 4 | 4 | 5 | 5 | 4 | 4 | 26 |
| 40 | 5 | 5 | 4 | 4 | 5 | 5 | 28 |
| 41 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 42 | 5 | 5 | 4 | 4 | 5 | 5 | 28 |
| 43 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 44 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 45 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 46 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 47 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 48 | 5 | 5 | 4 | 4 | 5 | 4 | 27 |
| 49 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 50 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 51 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 52 | 4 | 4 | 5 | 5 | 4 | 4 | 26 |
| 53 | 2 | 3 | 5 | 5 | 2 | 2 | 19 |
| 54 | 4 | 4 | 5 | 5 | 4 | 5 | 27 |
| 55 | 2 | 2 | 5 | 5 | 2 | 3 | 19 |
| 56 | 1 | 3 | 4 | 4 | 3 | 1 | 16 |
| 57 | 5 | 5 | 4 | 4 | 5 | 5 | 28 |
| 58 | 5 | 5 | 4 | 4 | 5 | 5 | 28 |
| 59 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 60 | 5 | 4 | 4 | 4 | 5 | 5 | 27 |
| 61 | 3 | 4 | 4 | 5 | 3 | 2 | 21 |
| 62 | 4 | 4 | 5 | 5 | 4 | 5 | 27 |
| 63 | 4 | 5 | 5 | 5 | 3 | 4 | 26 |
| 64 | 4 | 4 | 5 | 5 | 5 | 4 | 27 |
| 65 | 5 | 5 | 4 | 4 | 5 | 5 | 28 |
| 66 | 5 | 4 | 4 | 4 | 5 | 3 | 25 |
| 67 | 3 | 5 | 5 | 5 | 5 | 5 | 28 |
| 68 | 3 | 5 | 5 | 5 | 5 | 3 | 26 |
| 69 | 4 | 5 | 5 | 5 | 4 | 4 | 27 |
| 70 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 71 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 72 | 3 | 5 | 5 | 5 | 3 | 5 | 26 |

Lampiran 3 Output SPSS Versi 22

1.Hasil Uji Validitas

Variabel X1

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | |
|  | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | PARTISIPASI ANGGARAN |
| X1.1 | Pearson Correlation | 1 | .346\*\* | .754\*\* | .787\*\* | .362\*\* | .387\*\* | .724\*\* |
| Sig. (2-tailed) |  | .003 | .000 | .000 | .002 | .001 | .000 |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| X1.2 | Pearson Correlation | .346\*\* | 1 | .353\*\* | .282\* | .990\*\* | .981\*\* | .870\*\* |
| Sig. (2-tailed) | .003 |  | .002 | .016 | .000 | .000 | .000 |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| X1.3 | Pearson Correlation | .754\*\* | .353\*\* | 1 | .705\*\* | .345\*\* | .391\*\* | .707\*\* |
| Sig. (2-tailed) | .000 | .002 |  | .000 | .003 | .001 | .000 |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| X1.4 | Pearson Correlation | .787\*\* | .282\* | .705\*\* | 1 | .294\* | .326\*\* | .674\*\* |
| Sig. (2-tailed) | .000 | .016 | .000 |  | .012 | .005 | .000 |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| X1.5 | Pearson Correlation | .362\*\* | .990\*\* | .345\*\* | .294\* | 1 | .970\*\* | .871\*\* |
| Sig. (2-tailed) | .002 | .000 | .003 | .012 |  | .000 | .000 |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| X1.6 | Pearson Correlation | .387\*\* | .981\*\* | .391\*\* | .326\*\* | .970\*\* | 1 | .888\*\* |
| Sig. (2-tailed) | .001 | .000 | .001 | .005 | .000 |  | .000 |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| PARTISIPASI ANGGARAN | Pearson Correlation | .724\*\* | .870\*\* | .707\*\* | .674\*\* | .871\*\* | .888\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 |  |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | |

* + 1. Variabel X2

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | |
|  | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | X2.8 | INFORMASI RELEVAN DENGAN PEKERJAAN |
| X2.1 | Pearson Correlation | 1 | .129 | .237\* | .169 | .131 | .237\* | .124 | .143 | .448\*\* |
| Sig. (2-tailed) |  | .278 | .045 | .156 | .271 | .045 | .300 | .231 | .000 |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| X2.2 | Pearson Correlation | .129 | 1 | .282\* | .981\*\* | .213 | .282\* | .905\*\* | .373\*\* | .834\*\* |
| Sig. (2-tailed) | .278 |  | .016 | .000 | .073 | .016 | .000 | .001 | .000 |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| X2.3 | Pearson Correlation | .237\* | .282\* | 1 | .326\*\* | .108 | 1.000\*\* | .260\* | .085 | .620\*\* |
| Sig. (2-tailed) | .045 | .016 |  | .005 | .366 | .000 | .027 | .477 | .000 |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| X2.4 | Pearson Correlation | .169 | .981\*\* | .326\*\* | 1 | .125 | .326\*\* | .883\*\* | .276\* | .822\*\* |
| Sig. (2-tailed) | .156 | .000 | .005 |  | .294 | .005 | .000 | .019 | .000 |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| X2.5 | Pearson Correlation | .131 | .213 | .108 | .125 | 1 | .108 | .096 | .766\*\* | .462\*\* |
| Sig. (2-tailed) | .271 | .073 | .366 | .294 |  | .366 | .424 | .000 | .000 |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| X2.6 | Pearson Correlation | .237\* | .282\* | 1.000\*\* | .326\*\* | .108 | 1 | .260\* | .085 | .620\*\* |
| Sig. (2-tailed) | .045 | .016 | .000 | .005 | .366 |  | .027 | .477 | .000 |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| X2.7 | Pearson Correlation | .124 | .905\*\* | .260\* | .883\*\* | .096 | .260\* | 1 | .235\* | .763\*\* |
| Sig. (2-tailed) | .300 | .000 | .027 | .000 | .424 | .027 |  | .047 | .000 |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| X2.8 | Pearson Correlation | .143 | .373\*\* | .085 | .276\* | .766\*\* | .085 | .235\* | 1 | .546\*\* |
| Sig. (2-tailed) | .231 | .001 | .477 | .019 | .000 | .477 | .047 |  | .000 |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| INFORMASI RELEVAN DENGAN PEKERJAAN | Pearson Correlation | .448\*\* | .834\*\* | .620\*\* | .822\*\* | .462\*\* | .620\*\* | .763\*\* | .546\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |  |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | |

* 1. Variabel X3

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | |
|  | | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | HARGA DIRI |
| X3.1 | Pearson Correlation | 1 | .544\*\* | .481\*\* | .040 | .502\*\* | .468\*\* | .656\*\* |
| Sig. (2-tailed) |  | .000 | .000 | .738 | .000 | .000 | .000 |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| X3.2 | Pearson Correlation | .544\*\* | 1 | .971\*\* | .346\*\* | .490\*\* | .931\*\* | .954\*\* |
| Sig. (2-tailed) | .000 |  | .000 | .003 | .000 | .000 | .000 |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| X3.3 | Pearson Correlation | .481\*\* | .971\*\* | 1 | .397\*\* | .429\*\* | .902\*\* | .932\*\* |
| Sig. (2-tailed) | .000 | .000 |  | .001 | .000 | .000 | .000 |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| X3.4 | Pearson Correlation | .040 | .346\*\* | .397\*\* | 1 | -.017 | .407\*\* | .457\*\* |
| Sig. (2-tailed) | .738 | .003 | .001 |  | .886 | .000 | .000 |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| X3.5 | Pearson Correlation | .502\*\* | .490\*\* | .429\*\* | -.017 | 1 | .420\*\* | .618\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .886 |  | .000 | .000 |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| X3.6 | Pearson Correlation | .468\*\* | .931\*\* | .902\*\* | .407\*\* | .420\*\* | 1 | .920\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 |  | .000 |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| HARGA DIRI | Pearson Correlation | .656\*\* | .954\*\* | .932\*\* | .457\*\* | .618\*\* | .920\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 |  |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | |

* 1. Variabel X4

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | |
|  | | X4.1 | X4.2 | X4.3 | X4.4 | X4.5 | X4.6 | X4.7 | X4.8 | X4.9 | PENEKANAN ANGGARAN |
| X4.1 | Pearson Correlation | 1 | .106 | .266\* | .922\*\* | .371\*\* | .860\*\* | .052 | .922\*\* | .103 | .773\*\* |
| Sig. (2-tailed) |  | .375 | .024 | .000 | .001 | .000 | .667 | .000 | .390 | .000 |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| X4.2 | Pearson Correlation | .106 | 1 | .156 | .108 | .108 | .180 | .707\*\* | .168 | .984\*\* | .576\*\* |
| Sig. (2-tailed) | .375 |  | .191 | .366 | .368 | .130 | .000 | .159 | .000 | .000 |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| X4.3 | Pearson Correlation | .266\* | .156 | 1 | .368\*\* | .832\*\* | .213 | .210 | .171 | .173 | .605\*\* |
| Sig. (2-tailed) | .024 | .191 |  | .001 | .000 | .072 | .077 | .151 | .146 | .000 |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| X4.4 | Pearson Correlation | .922\*\* | .108 | .368\*\* | 1 | .364\*\* | .753\*\* | .040 | .859\*\* | .105 | .761\*\* |
| Sig. (2-tailed) | .000 | .366 | .001 |  | .002 | .000 | .737 | .000 | .379 | .000 |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| X4.5 | Pearson Correlation | .371\*\* | .108 | .832\*\* | .364\*\* | 1 | .322\*\* | .148 | .339\*\* | .071 | .634\*\* |
| Sig. (2-tailed) | .001 | .368 | .000 | .002 |  | .006 | .215 | .004 | .551 | .000 |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| X4.6 | Pearson Correlation | .860\*\* | .180 | .213 | .753\*\* | .322\*\* | 1 | .117 | .767\*\* | .176 | .735\*\* |
| Sig. (2-tailed) | .000 | .130 | .072 | .000 | .006 |  | .329 | .000 | .139 | .000 |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| X4.7 | Pearson Correlation | .052 | .707\*\* | .210 | .040 | .148 | .117 | 1 | .112 | .742\*\* | .509\*\* |
| Sig. (2-tailed) | .667 | .000 | .077 | .737 | .215 | .329 |  | .348 | .000 | .000 |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| X4.8 | Pearson Correlation | .922\*\* | .168 | .171 | .859\*\* | .339\*\* | .767\*\* | .112 | 1 | .163 | .752\*\* |
| Sig. (2-tailed) | .000 | .159 | .151 | .000 | .004 | .000 | .348 |  | .171 | .000 |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| X4.9 | Pearson Correlation | .103 | .984\*\* | .173 | .105 | .071 | .176 | .742\*\* | .163 | 1 | .575\*\* |
| Sig. (2-tailed) | .390 | .000 | .146 | .379 | .551 | .139 | .000 | .171 |  | .000 |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| PENEKANAN ANGGARAN | Pearson Correlation | .773\*\* | .576\*\* | .605\*\* | .761\*\* | .634\*\* | .735\*\* | .509\*\* | .752\*\* | .575\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |  |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | |

* 1. Variabel Y

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | |
|  | | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 | KESENJANGAN ANGGARAN |
| Y.1 | Pearson Correlation | 1 | .751\*\* | .023 | .026 | .846\*\* | .820\*\* | .846\*\* |
| Sig. (2-tailed) |  | .000 | .846 | .831 | .000 | .000 | .000 |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| Y.2 | Pearson Correlation | .751\*\* | 1 | .194 | .228 | .811\*\* | .757\*\* | .882\*\* |
| Sig. (2-tailed) | .000 |  | .103 | .054 | .000 | .000 | .000 |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| Y.3 | Pearson Correlation | .023 | .194 | 1 | .534\*\* | .069 | .193 | .406\*\* |
| Sig. (2-tailed) | .846 | .103 |  | .000 | .564 | .105 | .000 |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| Y.4 | Pearson Correlation | .026 | .228 | .534\*\* | 1 | .073 | .157 | .413\*\* |
| Sig. (2-tailed) | .831 | .054 | .000 |  | .540 | .187 | .000 |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| Y.5 | Pearson Correlation | .846\*\* | .811\*\* | .069 | .073 | 1 | .738\*\* | .853\*\* |
| Sig. (2-tailed) | .000 | .000 | .564 | .540 |  | .000 | .000 |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| Y.6 | Pearson Correlation | .820\*\* | .757\*\* | .193 | .157 | .738\*\* | 1 | .880\*\* |
| Sig. (2-tailed) | .000 | .000 | .105 | .187 | .000 |  | .000 |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| KESENJANGAN ANGGARAN | Pearson Correlation | .846\*\* | .882\*\* | .406\*\* | .413\*\* | .853\*\* | .880\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 |  |
| N | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | |

2.Hasil Uji Reabilitas

* + 1. Variabel X1

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .882 | 6 |

* + 1. Variabel X2

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .794 | 8 |

* + 1. Variabel X3

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .864 | 6 |

* + 1. Variabel X4

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .834 | 9 |

* 1. Variabel Y

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .825 | 6 |

3.Hasil Statistik Deskriptif

|  |  |  |  |
| --- | --- | --- | --- |
| **Descriptive Statistics** | | | |
|  | Mean | Std. Deviation | N |
| KESENJANGAN ANGGARAN | 25.4028 | 3.12040 | 72 |
| PARTISIPASI ANGGARAN | 24.3750 | 3.58179 | 72 |
| INFORMASI RELEVAN DENGAN PEKERJAAN | 31.8333 | 4.00000 | 72 |
| HARGA DIRI | 23.5556 | 3.55595 | 72 |
| PENEKANAN ANGGARAN | 36.6389 | 3.94792 | 72 |

4.Hasil Uji Asumsi Klasik

* + 1. Hasil Uji Normalitas

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 72 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | 2.42535195 |
| Most Extreme Differences | Absolute | .077 |
| Positive | .073 |
| Negative | -.077 |
| Test Statistic | | .077 |
| Asymp. Sig. (2-tailed) | | .200c,d |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |
| d. This is a lower bound of the true significance. | | |

* + 1. Hasil Uji Multikoleniaritas

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 3.840 | 1.545 |  | 2.485 | .015 |
| PARTISIPASI ANGGARAN | .302 | .123 | .729 | 2.460 | .016 |
| INFORMASI RELEVAN DENGAN PEKERJAAN | -.410 | .116 | -1.107 | -3.524 | .001 |
| HARGA DIRI | -.024 | .098 | -.057 | -.243 | .809 |
| PENEKANAN ANGGARAN | .118 | .075 | .315 | 1.585 | .118 |
| a. Dependent Variable: RES\_2 | | | | | | |

* + 1. Hasil Uji Heteroskedastisitas

**Tabel 16**

Hasil Uji Heteroskedastisitas

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 3.840 | 1.545 |  | 2.485 | .015 |
| PARTISIPASI ANGGARAN | .302 | .123 | .729 | 2.460 | .016 |
| INFORMASI RELEVAN DENGAN PEKERJAAN | -.410 | .116 | -1.107 | -3.524 | .001 |
| HARGA DIRI | -.024 | .098 | -.057 | -.243 | .809 |
| PENEKANAN ANGGARAN | .118 | .075 | .315 | 1.585 | .118 |
| a. Dependent Variable: RES\_2 | | | | | | |

* + 1. Hasil Uji Analisis Regresi Linear Berganda

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | 16.699 | 2.790 |  | 5.986 | .000 |  |  |
| PARTISIPASI ANGGARAN | -.038 | .221 | -.044 | -.173 | .863 | .140 | 7.161 |
| INFORMASI RELEVAN DENGAN PEKERJAAN | .996 | .210 | 1.277 | 4.742 | .000 | .124 | 8.045 |
| HARGA DIRI | -.622 | .177 | -.709 | -3.521 | .001 | .222 | 4.500 |
| PENEKANAN ANGGARAN | -.202 | .135 | -.256 | -1.504 | .137 | .311 | 3.215 |
| a. Dependent Variable: KESENJANGAN ANGGARAN | | | | | | | | |

1. Hasil Uji Hipotesis
   * 1. Hasil Uji T

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | 16.699 | 2.790 |  | 5.986 | .000 |  |  |
| PARTISIPASI ANGGARAN | -.038 | .221 | -.044 | -.173 | .863 | .140 | 7.161 |
| INFORMASI RELEVAN DENGAN PEKERJAAN | .996 | .210 | 1.277 | 4.742 | .000 | .124 | 8.045 |
| HARGA DIRI | -.622 | .177 | -.709 | -3.521 | .001 | .222 | 4.500 |
| PENEKANAN ANGGARAN | -.202 | .135 | -.256 | -1.504 | .137 | .311 | 3.215 |
| a. Dependent Variable: KESENJANGAN ANGGARAN | | | | | | | | |

* + 1. Hasil Uji F

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 273.674 | 4 | 68.418 | 10.976 | .000b |
| Residual | 417.646 | 67 | 6.234 |  |  |
| Total | 691.319 | 71 |  |  |  |
| a. Dependent Variable: KESENJANGAN ANGGARAN | | | | | | |
| b. Predictors: (Constant), PENEKANAN ANGGARAN, HARGA DIRI, PARTISIPASI ANGGARAN, INFORMASI RELEVAN DENGAN PEKERJAAN | | | | | | |

* + 1. Hasil Koefisien Determinasi

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .423a | .179 | .130 | 1.38289 |
| a. Predictors: (Constant), PENEKANAN ANGGARAN, HARGA DIRI, PARTISIPASI ANGGARAN, INFORMASI RELEVAN DENGAN PEKERJAAN | | | | |
| b. Dependent Variable: RES\_2 | | | | |