**LAMPIRAN**

**KUESIONER**

**PENGARUH PARTISIPASI ANGGARAN DAN KOMITMEN ORGANISASI ANGGARAN TERHADAP SENJANGAN ANGGARAN DESA DI KABUPATEN LABUHAN BATU UTARA**

Mohon Bapak/Ibu untuk mengisi daftar pertanyaan berikut:

**Identitas Responden :**

Nama (boleh tidak diisi) :

Usia : Tahun

Jenis Kelamin : Pria Wanita

**Identitas Jabatan :**

A. Kedudukan/Jabatan :

Kepala

Sekretaris

Bendahara

B. Lama Bekerja

< 1 tahun

1 – 5 tahun

> 5 tahun

Anda dapat menyatakan pendapat dengan memberikan tanda silang (X) pada nomor 1 sampai 5.

1. Sangat Tidak Setuju 4. Setuju

2. Tidak Setuju 5. Sangat Setuju

3. Netral

**INSTRUMEN PARTISIPASI ANGGARAN**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **NO.** | **PERTANYAAN** | **STS** | **TS** | **N** | **S** | **SS** |
| **1.** | Saya selalu ikut serta dalam penyusunan anggaran |  |  |  |  |  |
| **2.** | Saya mempunyai pengaruh yang besar dalam menentukan sasaran anggaran |  |  |  |  |  |
| **3.** | Saya mempunyai pengaruh yang kecil  dalam menentukan sasaran anggaran  saya |  |  |  |  |  |
| **4.** | Dalam menetapkan sasaran anggaran,  sebagian besar dibawah pengendalian  saya |  |  |  |  |  |
| **5.** | Atasan saya selalu meminta pendapat  saya pada saat menentukan sasaran  anggaran |  |  |  |  |  |
| **6.** | Anggaran tidak akan diputuskan  sampai saya merasa yakin |  |  |  |  |  |

**INSTRUMEN KOMITMEN ORGANISASI**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **NO.** | **PERTANYAAN** | **STS** | **TS** | **N** | **S** | **SS** |
| **1.** | Saya sangat bangga bisa bercerita kepada orang lain mengenai instansi ini |  |  |  |  |  |
| **2.** | Pimpinan di organisasi Saudara/i memberikan kepercayaan penuh terhadap bawahannya |  |  |  |  |  |
| **3.** | Instansi ini memberikan peluang yang terbaik bagi saya dalam meningkatkan kinerja instansi ini |  |  |  |  |  |
| **4.** | Bagi saya instansi ini adalah yang terbaik dari semua kemungkinan instansi yang di pilih untuk bekerja |  |  |  |  |  |
| **5.** | Saya merasa menjadi dari bagian instansi ini |  |  |  |  |  |
| **6.** | Tawaran gaji yang lebih besar dari instansi lain tidak akan membuat saya ingin pindah bekerja |  |  |  |  |  |

**INSTRUMEN SENJANGAN ANGGARAN**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **NO.** | **PERTANYAAN** | **STS** | **TS** | **N** | **S** | **SS** |
| **1.** | Standar yang digunakan dalam anggaran mendorong produktivitas yang tinggi diwilayah tanggung jawab saya |  |  |  |  |  |
| **2.** | Anggaran di desa dapat saya pastikan dapat terlaksana |  |  |  |  |  |
| **3.** | Karena adanya keterbatasan jumlah  anggaran yang disediakan, 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 saya capai, tidak membuat saya ingin  memperbaiki tingkat efisiensi |  |  |  |  |  |
| **6.** | Sasaran yang dijabarkan dalam  anggaran sangat susah untuk dicapai  atau direalisasikan |  |  |  |  |  |

*Atas Kerjasama dan Partisipasi Bapak/Ibu. Saya Ucapkan Terima Kasih &*

*Penghargaan yang Setinggi-tingginya*

**Hasil Kusioner Partisipasi Anggaran (X1)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| No | P1 | P2 | P3 | P4 | P5 | P6 | Total |
| 1. | 5 | 4 | 3 | 4 | 3 | 5 | 24 |
| 2. | 5 | 5 | 3 | 5 | 3 | 4 | 25 |
| 3. | 5 | 5 | 3 | 4 | 3 | 5 | 25 |
| 4. | 5 | 4 | 3 | 5 | 3 | 5 | 25 |
| 5. | 5 | 5 | 3 | 4 | 3 | ~~5~~ | 25 |
| 6. | 5 | 5 | 4 | 5 | 3 | 5 | 27 |
| 7. | 5 | 5 | 4 | 5 | 3 | 4 | 26 |
| 8. | 5 | 5 | 3 | 5 | 3 | 5 | 26 |
| 9. | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 10. | 5 | 4 | 5 | 5 | 4 | 5 | 28 |
| 11. | 5 | 4 | 5 | 5 | 4 | 5 | 28 |
| 12. | 5 | 4 | 4 | 5 | 4 | 4 | 26 |
| 13. | 5 | 4 | 4 | 5 | 4 | 5 | 27 |
| 14. | 4 | 4 | 5 | 5 | 4 | 4 | 26 |
| 15. | 3 | 2 | 4 | 4 | 3 | 3 | 19 |
| 16. | 5 | 3 | 2 | 3 | 3 | 3 | 19 |
| 17. | 5 | 3 | 2 | 3 | 3 | 3 | 19 |
| 18. | 5 | 3 | 3 | 3 | 4 | 3 | 21 |
| 19. | 5 | 3 | 2 | 5 | 5 | 5 | 25 |
| 20. | 2 | 2 | 3 | 1 | 1 | 1 | 10 |
| 21. | 5 | 3 | 3 | 4 | 4 | 4 | 23 |
| 22. | 5 | 3 | 4 | 2 | 3 | 2 | 19 |
| 23. | 5 | 5 | 1 | 5 | 5 | 5 | 26 |
| 24. | 5 | 4 | 5 | 3 | 3 | 3 | 23 |
| 25. | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 26. | 4 | 3 | 4 | 3 | 3 | 1 | 18 |
| 27. | 4 | 4 | 3 | 4 | 4 | 3 | 22 |
| 28. | 5 | 4 | 4 | 2 | 3 | 4 | 22 |
| 29. | 5 | 4 | 4 | 3 | 4 | 2 | 22 |
| 30. | 4 | 3 | 3 | 3 | 4 | 2 | 19 |
| 31. | 4 | 4 | 3 | 4 | 4 | 3 | 22 |
| 32. | 4 | 3 | 3 | 4 | 4 | 3 | 21 |
| 33. | 5 | 3 | 3 | 3 | 4 | 3 | 21 |
| 34. | 4 | 3 | 3 | 3 | 4 | 3 | 20 |
| 35. | 4 | 4 | 3 | 3 | 3 | 3 | 20 |
| 36. | 4 | 4 | 3 | 3 | 4 | 4 | 22 |

**Hasil Kusioner Komitmen Organisasi (X2)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| No | P1 | P2 | P3 | P4 | P5 | P6 | Total |
| 1. | 5 | 4 | 5 | 5 | 4 | 3 | 26 |
| 2. | 4 | 5 | 4 | 4 | 4 | 3 | 24 |
| 3. | 3 | 4 | 4 | 3 | 5 | 4 | 23 |
| 4. | 4 | 4 | 5 | 5 | 4 | 4 | 26 |
| 5. | 3 | 4 | 4 | 3 | 5 | 4 | 23 |
| 6. | 4 | 5 | 4 | 3 | 4 | 5 | 25 |
| 7. | 5 | 4 | 4 | 5 | 4 | 5 | 27 |
| 8. | 4 | 4 | 5 | 4 | 5 | 5 | 27 |
| 9. | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 10. | 4 | 4 | 4 | 5 | 4 | 5 | 26 |
| 11. | 4 | 4 | 4 | 5 | 4 | 5 | 26 |
| 12. | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 13. | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 14. | 4 | 3 | 4 | 3 | 4 | 4 | 22 |
| 15. | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 16. | 4 | 5 | 4 | 3 | 3 | 3 | 22 |
| 17. | 5 | 3 | 2 | 3 | 3 | 3 | 19 |
| 18. | 3 | 3 | 3 | 4 | 4 | 4 | 21 |
| 19. | 4 | 3 | 4 | 4 | 5 | 4 | 24 |
| 20. | 3 | 4 | 4 | 3 | 4 | 1 | 19 |
| 21. | 5 | 5 | 4 | 3 | 5 | 5 | 27 |
| 22. | 3 | 3 | 4 | 3 | 4 | 2 | 19 |
| 23. | 3 | 3 | 3 | 3 | 4 | 4 | 20 |
| 24. | 5 | 5 | 4 | 3 | 3 | 5 | 25 |
| 25. | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 26. | 3 | 4 | 5 | 3 | 4 | 1 | 20 |
| 27. | 4 | 4 | 3 | 4 | 4 | 3 | 22 |
| 28. | 4 | 3 | 4 | 4 | 5 | 4 | 24 |
| 29. | 4 | 3 | 4 | 4 | 4 | 4 | 23 |
| 30. | 4 | 3 | 4 | 3 | 4 | 4 | 22 |
| 31. | 4 | 3 | 4 | 4 | 4 | 3 | 22 |
| 32. | 4 | 3 | 4 | 4 | 4 | 3 | 22 |
| 33. | 3 | 3 | 4 | 3 | 4 | 3 | 20 |
| 34. | 3 | 3 | 4 | 3 | 4 | 3 | 20 |
| 35. | 3 | 4 | 3 | 3 | 3 | 4 | 20 |
| 36. | 4 | 3 | 4 | 4 | 4 | 3 | 22 |

**Hasil Kusioner Senjangan Anggaran (Y)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| No. | P1 | P2 | P3 | P4 | P5 | P6 | Total |
| 1. | 3 | 4 | 4 | 3 | 3 | 4 | 21 |
| 2. | 4 | 4 | 5 | 3 | 4 | 4 | 24 |
| 3. | 4 | 4 | 4 | 4 | 3 | 4 | 23 |
| 4. | 4 | 5 | 4 | 3 | 3 | 3 | 22 |
| 5. | 4 | 4 | 4 | 4 | 3 | 4 | 23 |
| 6. | 4 | 4 | 4 | 3 | 3 | 3 | 21 |
| 7. | 4 | 4 | 5 | 3 | 3 | 3 | 22 |
| 8. | 4 | 4 | 4 | 3 | 3 | 4 | 22 |
| 9. | 3 | 4 | 3 | 3 | 4 | 3 | 20 |
| 10. | 4 | 5 | 4 | 3 | 3 | 4 | 23 |
| 11. | 4 | 5 | 4 | 3 | 3 | 4 | 23 |
| 12. | 4 | 5 | 4 | 3 | 3 | 4 | 23 |
| 13. | 5 | 4 | 4 | 3 | 3 | 4 | 23 |
| 14. | 4 | 5 | 4 | 3 | 3 | 4 | 23 |
| 15. | 3 | 5 | 1 | 2 | 1 | 1 | 13 |
| 16. | 3 | 4 | 1 | 2 | 1 | 1 | 12 |
| 17. | 4 | 5 | 2 | 3 | 4 | 5 | 23 |
| 18. | 4 | 4 | 2 | 3 | 3 | 3 | 19 |
| 19. | 4 | 3 | 5 | 2 | 2 | 2 | 18 |
| 20. | 3 | 5 | 5 | 3 | 2 | 3 | 21 |
| 21. | 4 | 3 | 3 | 3 | 3 | 4 | 20 |
| 22. | 4 | 4 | 4 | 4 | 1 | 2 | 19 |
| 23. | 5 | 5 | 5 | 5 | 3 | 3 | 26 |
| 24. | 5 | 5 | 5 | 3 | 5 | 1 | 24 |
| 25. | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 26. | 4 | 4 | 4 | 4 | 1 | 2 | 19 |
| 27. | 4 | 4 | 4 | 3 | 3 | 3 | 21 |
| 28. | 4 | 3 | 5 | 2 | 2 | 2 | 18 |
| 29. | 4 | 3 | 4 | 2 | 2 | 3 | 18 |
| 30. | 4 | 3 | 4 | 3 | 3 | 4 | 21 |
| 31. | 4 | 3 | 4 | 3 | 3 | 4 | 21 |
| 32. | 4 | 2 | 4 | 3 | 3 | 3 | 19 |
| 33. | 3 | 4 | 4 | 3 | 3 | 3 | 20 |
| 34. | 4 | 3 | 3 | 2 | 3 | 3 | 18 |
| 35. | 4 | 4 | 3 | 3 | 3 | 3 | 20 |
| 36. | 4 | 3 | 4 | 3 | 3 | 3 | 20 |

**HASIL OUTPUT SPSS VERSI 20**

**A. Hasil Uji Validitas**

**a. Uji Validitas Variabel Partisipasi Anggaran (X1)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | |
|  | | item\_1 | item\_2 | item\_3 | item\_4 | item\_5 | item\_6 | Total |
| item\_1 | Pearson Correlation | 1 | ,547\*\* | ,052 | ,436\*\* | ,364\* | ,583\*\* | ,688\*\* |
| Sig. (2-tailed) |  | ,001 | ,762 | ,008 | ,029 | ,000 | ,000 |
| N | 36 | 36 | 36 | 36 | 36 | 36 | 36 |
| item\_2 | Pearson Correlation | ,547\*\* | 1 | ,142 | ,589\*\* | ,168 | ,669\*\* | ,761\*\* |
| Sig. (2-tailed) | ,001 |  | ,410 | ,000 | ,327 | ,000 | ,000 |
| N | 36 | 36 | 36 | 36 | 36 | 36 | 36 |
| item\_3 | Pearson Correlation | ,052 | ,142 | 1 | ,183 | ,004 | ,047 | ,359\* |
| Sig. (2-tailed) | ,762 | ,410 |  | ,284 | ,980 | ,787 | ,032 |
| N | 36 | 36 | 36 | 36 | 36 | 36 | 36 |
| item\_4 | Pearson Correlation | ,436\*\* | ,589\*\* | ,183 | 1 | ,483\*\* | ,766\*\* | ,869\*\* |
| Sig. (2-tailed) | ,008 | ,000 | ,284 |  | ,003 | ,000 | ,000 |
| N | 36 | 36 | 36 | 36 | 36 | 36 | 36 |
| item\_5 | Pearson Correlation | ,364\* | ,168 | ,004 | ,483\*\* | 1 | ,345\* | ,546\*\* |
| Sig. (2-tailed) | ,029 | ,327 | ,980 | ,003 |  | ,039 | ,001 |
| N | 36 | 36 | 36 | 36 | 36 | 36 | 36 |
| item\_6 | Pearson Correlation | ,583\*\* | ,669\*\* | ,047 | ,766\*\* | ,345\* | 1 | ,857\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,787 | ,000 | ,039 |  | ,000 |
| N | 36 | 36 | 36 | 36 | 36 | 36 | 36 |
| total | Pearson Correlation | ,688\*\* | ,761\*\* | ,359\* | ,869\*\* | ,546\*\* | ,857\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,032 | ,000 | ,001 | ,000 |  |
| N | 36 | 36 | 36 | 36 | 36 | 36 | 36 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | |

**b. Uji Validitas Variabel Komitmen Organisasi (X2)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | |
|  | | item\_1 | item\_2 | item\_3 | item\_4 | item\_5 | item\_6 | Total |
| item\_1 | Pearson Correlation | 1 | ,356\* | ,133 | ,425\*\* | -,052 | ,453\*\* | ,661\*\* |
| Sig. (2-tailed) |  | ,033 | ,439 | ,010 | ,765 | ,006 | ,000 |
| N | 36 | 36 | 36 | 36 | 36 | 36 | 36 |
| item\_2 | Pearson Correlation | ,356\* | 1 | ,301 | ,106 | -,029 | ,298 | ,570\*\* |
| Sig. (2-tailed) | ,033 |  | ,074 | ,537 | ,868 | ,078 | ,000 |
| N | 36 | 36 | 36 | 36 | 36 | 36 | 36 |
| item\_3 | Pearson Correlation | ,133 | ,301 | 1 | ,335\* | ,430\*\* | ,033 | ,539\*\* |
| Sig. (2-tailed) | ,439 | ,074 |  | ,046 | ,009 | ,849 | ,001 |
| N | 36 | 36 | 36 | 36 | 36 | 36 | 36 |
| item\_4 | Pearson Correlation | ,425\*\* | ,106 | ,335\* | 1 | ,176 | ,326 | ,665\*\* |
| Sig. (2-tailed) | ,010 | ,537 | ,046 |  | ,305 | ,052 | ,000 |
| N | 36 | 36 | 36 | 36 | 36 | 36 | 36 |
| item\_5 | Pearson Correlation | -,052 | -,029 | ,430\*\* | ,176 | 1 | ,242 | ,424\*\* |
| Sig. (2-tailed) | ,765 | ,868 | ,009 | ,305 |  | ,156 | ,010 |
| N | 36 | 36 | 36 | 36 | 36 | 36 | 36 |
| item\_6 | Pearson Correlation | ,453\*\* | ,298 | ,033 | ,326 | ,242 | 1 | ,726\*\* |
| Sig. (2-tailed) | ,006 | ,078 | ,849 | ,052 | ,156 |  | ,000 |
| N | 36 | 36 | 36 | 36 | 36 | 36 | 36 |
| Total | Pearson Correlation | ,661\*\* | ,570\*\* | ,539\*\* | ,665\*\* | ,424\*\* | ,726\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,001 | ,000 | ,010 | ,000 |  |
| N | 36 | 36 | 36 | 36 | 36 | 36 | 36 |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | |

**c. Uji Validitas Variabel Senjangan Anggaran (Y)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | |
|  | | item\_1 | item\_2 | item\_3 | item\_4 | item\_5 | item\_6 | Total |
| item\_1 | Pearson Correlation | 1 | ,070 | ,453\*\* | ,459\*\* | ,446\*\* | ,234 | ,633\*\* |
| Sig. (2-tailed) |  | ,685 | ,006 | ,005 | ,006 | ,170 | ,000 |
| N | 36 | 36 | 36 | 36 | 36 | 36 | 36 |
| item\_2 | Pearson Correlation | ,070 | 1 | -,029 | ,343\* | ,195 | ,098 | ,418\* |
| Sig. (2-tailed) | ,685 |  | ,869 | ,041 | ,255 | ,569 | ,011 |
| N | 36 | 36 | 36 | 36 | 36 | 36 | 36 |
| item\_3 | Pearson Correlation | ,453\*\* | -,029 | 1 | ,363\* | ,304 | ,197 | ,619\*\* |
| Sig. (2-tailed) | ,006 | ,869 |  | ,030 | ,072 | ,249 | ,000 |
| N | 36 | 36 | 36 | 36 | 36 | 36 | 36 |
| item\_4 | Pearson Correlation | ,459\*\* | ,343\* | ,363\* | 1 | ,313 | ,381\* | ,712\*\* |
| Sig. (2-tailed) | ,005 | ,041 | ,030 |  | ,063 | ,022 | ,000 |
| N | 36 | 36 | 36 | 36 | 36 | 36 | 36 |
| item\_5 | Pearson Correlation | ,446\*\* | ,195 | ,304 | ,313 | 1 | ,547\*\* | ,752\*\* |
| Sig. (2-tailed) | ,006 | ,255 | ,072 | ,063 |  | ,001 | ,000 |
| N | 36 | 36 | 36 | 36 | 36 | 36 | 36 |
| item\_6 | Pearson Correlation | ,234 | ,098 | ,197 | ,381\* | ,547\*\* | 1 | ,684\*\* |
| Sig. (2-tailed) | ,170 | ,569 | ,249 | ,022 | ,001 |  | ,000 |
| N | 36 | 36 | 36 | 36 | 36 | 36 | 36 |
| Total | Pearson Correlation | ,633\*\* | ,418\* | ,619\*\* | ,712\*\* | ,752\*\* | ,684\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,011 | ,000 | ,000 | ,000 | ,000 |  |
| N | 36 | 36 | 36 | 36 | 36 | 36 | 36 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | |

**B. Hasil Uji Realibilitas**

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,770 | 6 |

|  |  |  |  |
| --- | --- | --- | --- |
| **Case Processing Summary** | | | |
|  | | N | % |
| Cases | Valid | 36 | 100,0 |
| Excludeda | 0 | ,0 |
| Total | 36 | 100,0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

**C. Uji Normalitas**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | | | |
|  | | pertisipasi anggaran | senjangan anggaran | komitmen organisasi |
| N | | 36 | 36 | 36 |
| Normal Parametersa,b | Mean | 23,00 | 20,92 | 23,22 |
| Std. Deviation | 3,862 | 3,210 | 2,716 |
| Most Extreme Differences | Absolute | ,142 | ,147 | ,118 |
| Positive | ,074 | ,147 | ,118 |
| Negative | -,142 | -,126 | -,105 |
| Kolmogorov-Smirnov Z | | ,853 | ,883 | ,708 |
| Asymp. Sig. (2-tailed) | | ,461 | ,417 | ,697 |
| a. Test distribution is Normal. | | | | |
| b. Calculated from data. | | | | |

**D. Uji Heteroskedastisitas**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 1,680 | 2,680 |  | ,627 | ,535 |
| Partisipasi\_anggaran | -,303 | ,113 | -,593 | -2,687 | ,011 |
| Komitmen\_organisasi | ,304 | ,161 | ,418 | 1,894 | ,067 |
| a. Dependent Variable: Abs\_RES | | | | | | |

**E. Analisis Regresi Linear Berganda**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 12,734 | 3,991 |  | 3,191 | ,003 |
| Partisipasi\_anggaran | ,548 | ,168 | ,659 | 3,256 | ,003 |
| Komitmen\_organisasi | -,190 | ,239 | -,161 | -,795 | ,433 |
| a. Dependent Variable: Senjangan\_anggaran | | | | | | |

**F. Uji t (Uji Parsial)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |  |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. | **Ket** |
| B | Std. Error | Beta |
| 1 | (Constant) | 12,734 | 3,991 |  | 3,191 | ,003 |  |
| Partisipasi\_anggaran | ,548 | ,168 | ,659 | 3,256 | ,003 | **Signifikan** |
| Komitmen\_organisasi | -,190 | ,239 | -,161 | -,795 | ,433 | **Signifikan** |
| a. Dependent Variable: Senjangan\_anggaran | | | | | | |  |

**G. Uji F (Uji Simultan)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 112,356 | 2 | 56,178 | 7,463 | ,002b |
| Residual | 248,394 | 33 | 7,527 |  |  |
| Total | 360,750 | 35 |  |  |  |
| a. Dependent Variable: Y | | | | | | |
| b. Predictors: (Constant), X2, X1 | | | | | | |

**H. Koefisien Determinan**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summary** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,707a | ,500 | ,469 | 1,979 |
| a. Predictors: (Constant), Senjangan\_anggaran, Partisipasi\_anggaran | | | | |

**I. Distribusi Nilai R Tabel**



**J. Distribusi Nilai T Tabel**

|  |  |  |
| --- | --- | --- |
| No | The Level of Significance | |
| 5% | 1% |
| 3 | 0,997 | 0,999 |
| 4 | 0,95 | 0,99 |
| 5 | 0,878 | 0,959 |
| 6 | 0,811 | 0,917 |
| 7 | 0,754 | 0,874 |
| 8 | 0,707 | 0,834 |
| 9 | 0,666 | 0,798 |
| 10 | 0,632 | 0,765 |
| 11 | 0,602 | 0,735 |
| 12 | 0,576 | 0,708 |
| 13 | 0,553 | 0,684 |
| 14 | 0,532 | 0,661 |
| 15 | 0,514 | 0,641 |
| 16 | 0,497 | 0,623 |
| 17 | 0,482 | 0,606 |
| 18 | 0,468 | 0,59 |
| 19 | 0,456 | 0,575 |
| 20 | 0,444 | 0,561 |
| 21 | 0,433 | 0,549 |
| 22 | 0,432 | 0,537 |
| 23 | 0,413 | 0,526 |
| 24 | 0,404 | 0,515 |
| 25 | 0,396 | 0,505 |
| 26 | 0,388 | 0,496 |
| 27 | 0,381 | 0,487 |
| 28 | 0,374 | 0,478 |
| 29 | 0,367 | 0,47 |
| 30 | 0,361 | 0,463 |
| 31 | 0,355 | 0,456 |
| 32 | 0,349 | 0,449 |
| 33 | **0,344** | 0,442 |
| 34 | 0,339 | 0,436 |
| 35 | 0,334 | 0,43 |
| 36 | 0,339 | 0,424 |
| 37 | 0,35 | 0,418 |

**Titik Persentase Distribusi F**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **df untuk**  **penyebut (N2)** | **df untuk pembilang (N1)** | | | | | | | | | | | | | | |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **13** | **14** | **15** |
| 1 | 161 | 199 | 216 | 225 | 230 | 234 | 237 | 239 | 241 | 242 | 243 | 244 | 245 | 245 | 246 |
| 2 | 18.51 | 19.00 | 19.16 | 19.25 | 19.30 | 19.33 | 19.35 | 19.37 | 19.38 | 19.40 | 19.40 | 19.41 | 19.42 | 19.42 | 19.43 |
| 3 | 10.13 | 9.55 | 9.28 | 9.12 | 9.01 | 8.94 | 8.89 | 8.85 | 8.81 | 8.79 | 8.76 | 8.74 | 8.73 | 8.71 | 8.70 |
| 4 | 7.71 | 6.94 | 6.59 | 6.39 | 6.26 | 6.16 | 6.09 | 6.04 | 6.00 | 5.96 | 5.94 | 5.91 | 5.89 | 5.87 | 5.86 |
| 5 | 6.61 | 5.79 | 5.41 | 5.19 | 5.05 | 4.95 | 4.88 | 4.82 | 4.77 | 4.74 | 4.70 | 4.68 | 4.66 | 4.64 | 4.62 |
| 6 | 5.99 | 5.14 | 4.76 | 4.53 | 4.39 | 4.28 | 4.21 | 4.15 | 4.10 | 4.06 | 4.03 | 4.00 | 3.98 | 3.96 | 3.94 |
| 7 | 5.59 | 4.74 | 4.35 | 4.12 | 3.97 | 3.87 | 3.79 | 3.73 | 3.68 | 3.64 | 3.60 | 3.57 | 3.55 | 3.53 | 3.51 |
| 8 | 5.32 | 4.46 | 4.07 | 3.84 | 3.69 | 3.58 | 3.50 | 3.44 | 3.39 | 3.35 | 3.31 | 3.28 | 3.26 | 3.24 | 3.22 |
| 9 | 5.12 | 4.26 | 3.86 | 3.63 | 3.48 | 3.37 | 3.29 | 3.23 | 3.18 | 3.14 | 3.10 | 3.07 | 3.05 | 3.03 | 3.01 |
| 10 | 4.96 | 4.10 | 3.71 | 3.48 | 3.33 | 3.22 | 3.14 | 3.07 | 3.02 | 2.98 | 2.94 | 2.91 | 2.89 | 2.86 | 2.85 |
| 11 | 4.84 | 3.98 | 3.59 | 3.36 | 3.20 | 3.09 | 3.01 | 2.95 | 2.90 | 2.85 | 2.82 | 2.79 | 2.76 | 2.74 | 2.72 |
| 12 | 4.75 | 3.89 | 3.49 | 3.26 | 3.11 | 3.00 | 2.91 | 2.85 | 2.80 | 2.75 | 2.72 | 2.69 | 2.66 | 2.64 | 2.62 |
| 13 | 4.67 | 3.81 | 3.41 | 3.18 | 3.03 | 2.92 | 2.83 | 2.77 | 2.71 | 2.67 | 2.63 | 2.60 | 2.58 | 2.55 | 2.53 |
| 14 | 4.60 | 3.74 | 3.34 | 3.11 | 2.96 | 2.85 | 2.76 | 2.70 | 2.65 | 2.60 | 2.57 | 2.53 | 2.51 | 2.48 | 2.46 |
| 15 | 4.54 | 3.68 | 3.29 | 3.06 | 2.90 | 2.79 | 2.71 | 2.64 | 2.59 | 2.54 | 2.51 | 2.48 | 2.45 | 2.42 | 2.40 |
| 16 | 4.49 | 3.63 | 3.24 | 3.01 | 2.85 | 2.74 | 2.66 | 2.59 | 2.54 | 2.49 | 2.46 | 2.42 | 2.40 | 2.37 | 2.35 |
| 17 | 4.45 | 3.59 | 3.20 | 2.96 | 2.81 | 2.70 | 2.61 | 2.55 | 2.49 | 2.45 | 2.41 | 2.38 | 2.35 | 2.33 | 2.31 |
| 18 | 4.41 | 3.55 | 3.16 | 2.93 | 2.77 | 2.66 | 2.58 | 2.51 | 2.46 | 2.41 | 2.37 | 2.34 | 2.31 | 2.29 | 2.27 |
| 19 | 4.38 | 3.52 | 3.13 | 2.90 | 2.74 | 2.63 | 2.54 | 2.48 | 2.42 | 2.38 | 2.34 | 2.31 | 2.28 | 2.26 | 2.23 |
| 20 | 4.35 | 3.49 | 3.10 | 2.87 | 2.71 | 2.60 | 2.51 | 2.45 | 2.39 | 2.35 | 2.31 | 2.28 | 2.25 | 2.22 | 2.20 |
| 21 | 4.32 | 3.47 | 3.07 | 2.84 | 2.68 | 2.57 | 2.49 | 2.42 | 2.37 | 2.32 | 2.28 | 2.25 | 2.22 | 2.20 | 2.18 |
| 22 | 4.30 | 3.44 | 3.05 | 2.82 | 2.66 | 2.55 | 2.46 | 2.40 | 2.34 | 2.30 | 2.26 | 2.23 | 2.20 | 2.17 | 2.15 |
| 23 | 4.28 | 3.42 | 3.03 | 2.80 | 2.64 | 2.53 | 2.44 | 2.37 | 2.32 | 2.27 | 2.24 | 2.20 | 2.18 | 2.15 | 2.13 |
| 24 | 4.26 | 3.40 | 3.01 | 2.78 | 2.62 | 2.51 | 2.42 | 2.36 | 2.30 | 2.25 | 2.22 | 2.18 | 2.15 | 2.13 | 2.11 |
| 25 | 4.24 | 3.39 | 2.99 | 2.76 | 2.60 | 2.49 | 2.40 | 2.34 | 2.28 | 2.24 | 2.20 | 2.16 | 2.14 | 2.11 | 2.09 |
| 26 | 4.23 | 3.37 | 2.98 | 2.74 | 2.59 | 2.47 | 2.39 | 2.32 | 2.27 | 2.22 | 2.18 | 2.15 | 2.12 | 2.09 | 2.07 |
| 27 | 4.21 | 3.35 | 2.96 | 2.73 | 2.57 | 2.46 | 2.37 | 2.31 | 2.25 | 2.20 | 2.17 | 2.13 | 2.10 | 2.08 | 2.06 |
| 28 | 4.20 | 3.34 | 2.95 | 2.71 | 2.56 | 2.45 | 2.36 | 2.29 | 2.24 | 2.19 | 2.15 | 2.12 | 2.09 | 2.06 | 2.04 |
| 29 | 4.18 | 3.33 | 2.93 | 2.70 | 2.55 | 2.43 | 2.35 | 2.28 | 2.22 | 2.18 | 2.14 | 2.10 | 2.08 | 2.05 | 2.03 |
| 30 | 4.17 | 3.32 | 2.92 | 2.69 | 2.53 | 2.42 | 2.33 | 2.27 | 2.21 | 2.16 | 2.13 | 2.09 | 2.06 | 2.04 | 2.01 |
| 31 | 4.16 | 3.30 | 2.91 | 2.68 | 2.52 | 2.41 | 2.32 | 2.25 | 2.20 | 2.15 | 2.11 | 2.08 | 2.05 | 2.03 | 2.00 |
| 32 | 4.15 | 3.29 | 2.90 | 2.67 | 2.51 | 2.40 | 2.31 | 2.24 | 2.19 | 2.14 | 2.10 | 2.07 | 2.04 | 2.01 | 1.99 |
| 33 | 4.14 | 3.28 | **2.89** | 2.66 | 2.50 | 2.39 | 2.30 | 2.23 | 2.18 | 2.13 | 2.09 | 2.06 | 2.03 | 2.00 | 1.98 |
| 34 | 4.13 | 3.28 | 2.88 | 2.65 | 2.49 | 2.38 | 2.29 | 2.23 | 2.17 | 2.12 | 2.08 | 2.05 | 2.02 | 1.99 | 1.97 |
| 35 | 4.12 | 3.27 | 2.87 | 2.64 | 2.49 | 2.37 | 2.29 | 2.22 | 2.16 | 2.11 | 2.07 | 2.04 | 2.01 | 1.99 | 1.96 |
| 36 | 4.11 | 3.26 | 2.87 | 2.63 | 2.48 | 2.36 | 2.28 | 2.21 | 2.15 | 2.11 | 2.07 | 2.03 | 2.00 | 1.98 | 1.95 |
| 37 | 4.11 | 3.25 | 2.86 | 2.63 | 2.47 | 2.36 | 2.27 | 2.20 | 2.14 | 2.10 | 2.06 | 2.02 | 2.00 | 1.97 | 1.95 |
| 38 | 4.10 | 3.24 | 2.85 | 2.62 | 2.46 | 2.35 | 2.26 | 2.19 | 2.14 | 2.09 | 2.05 | 2.02 | 1.99 | 1.96 | 1.94 |
| 39 | 4.09 | 3.24 | 2.85 | 2.61 | 2.46 | 2.34 | 2.26 | 2.19 | 2.13 | 2.08 | 2.04 | 2.01 | 1.98 | 1.95 | 1.93 |
| 40 | 4.08 | 3.23 | 2.84 | 2.61 | 2.45 | 2.34 | 2.25 | 2.18 | 2.12 | 2.08 | 2.04 | 2.00 | 1.97 | 1.95 | 1.92 |
| 41 | 4.08 | 3.23 | 2.83 | 2.60 | 2.44 | 2.33 | 2.24 | 2.17 | 2.12 | 2.07 | 2.03 | 2.00 | 1.97 | 1.94 | 1.92 |
| 42 | 4.07 | 3.22 | 2.83 | 2.59 | 2.44 | 2.32 | 2.24 | 2.17 | 2.11 | 2.06 | 2.03 | 1.99 | 1.96 | 1.94 | 1.91 |
| 43 | 4.07 | 3.21 | 2.82 | 2.59 | 2.43 | 2.32 | 2.23 | 2.16 | 2.11 | 2.06 | 2.02 | 1.99 | 1.96 | 1.93 | 1.91 |
| 44 | 4.06 | 3.21 | 2.82 | 2.58 | 2.43 | 2.31 | 2.23 | 2.16 | 2.10 | 2.05 | 2.01 | 1.98 | 1.95 | 1.92 | 1.90 |