

Jumlah populasi dan sample penelitian

| No | Nama Dinas | Jumlah sample (orang) |
|-------|--|-----------------------|
| 1 | Dinas Kependudukan dan Pencatatan Sipil | 4 |
| 2 | Dinas lingkungan hidup | 4 |
| 3 | Dinas Pemberdayaan Perempuan dan Anak | 4 |
| 4 | Dinas Kelautan dan Perikanan | 4 |
| 5 | Dinas Sosial | 4 |
| 6 | Dinas Komunikasi Dan Informatika | 4 |
| 7 | Dinas Pengendalian Penduduk Dan KB | 4 |
| 8 | Dinas Perumahan Rakyat dan Kawasan Permukiman | 4 |
| 9 | Dinas Perhubungan | 4 |
| 10 | Dinas Pendidikan dan Kebudayaan | 4 |
| 11 | Dinas Penanaman Modal dan Pelayanan Satu Pintu | 4 |
| 12 | Dinas Pekerjaan Umum dan Penataan Ruang | 4 |
| 13 | Dinas Koperasi dan UKM | 4 |
| 14 | Dinas Tenaga Kerja dan Transmigrasi | 4 |
| 15 | Dinas Pariwisata | 4 |
| 16 | Dinas Pemuda dan Olahraga | 4 |
| 17 | Dinas Ketahanan Pangan | 4 |
| 18 | Dinas Perindustrian dan Perdagangan | 0 |
| 19 | Dinas Kesehatan | 4 |
| 20 | Dinas Perpustakaan dan Kearsipan | 4 |
| 21 | Dinas Pemberdayaan Masyarakat | 0 |
| 22 | Dinas Pertanian | 0 |
| TOTAL | | 76 |

Rincian Pengiriman dan Pengembalian kuesioner

| Keterangan | Jumlah kuesioner | Presentase |
|---------------------------------|-------------------------|-------------------|
| Kuesioner yang disebarkan | 76 | 100% |
| Kuesioner tidak Kembali | 12 | 16% |
| Kuesioner yang dikembalikan | 64 | 84% |
| Kuesioner yang rusak atau gugur | 14 | 18% |
| Kuesioner yang digunakan | 50 | 66% |
| Tingkat pengembalian | 84% | |

Uji Statitik Deskriptif

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|----------------------|----|---------|---------|------|----------------|
| partisipasi anggaran | 50 | 2 | 4 | 3.26 | .600 |
| komitmen organisasi | 50 | 3 | 5 | 3.54 | .579 |
| Motivasi | 50 | 2 | 5 | 3.78 | .648 |
| akuntansi | 50 | 2 | 5 | 3.46 | .646 |
| pertanggungjawaban | 50 | 2 | 5 | 3.68 | .621 |
| kinerja manajerial | 50 | 2 | 5 | 3.68 | .621 |
| Valid N (listwise) | 50 | | | | |

UJI VALIDITAS X1

Correlations

| | | X1 | X1 | X1 | X1 | X1 | X1 | X1 | X1 |
|----------------------|---------------------|---------|--------|--------|--------|--------|--------|---------|--------|
| PARTISIPASI ANGGARAN | Pearson Correlation | 1 | .079 | .169 | .105 | .202 | .455** | 1.000** | .703** |
| | Sig. (2-tailed) | | .586 | .240 | .470 | .159 | .001 | 0.000 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| PARTISIPASI ANGGARAN | Pearson Correlation | .079 | 1 | .177 | .209 | .332* | .258 | .079 | .485** |
| | Sig. (2-tailed) | .586 | | .220 | .145 | .018 | .071 | .586 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| PARTISIPASI ANGGARAN | Pearson Correlation | .169 | .177 | 1 | -.037 | .429** | .461** | .169 | .502** |
| | Sig. (2-tailed) | .240 | .220 | | .801 | .002 | .001 | .240 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| PARTISIPASI ANGGARAN | Pearson Correlation | .105 | .209 | -.037 | 1 | .281* | .087 | .105 | .497** |
| | Sig. (2-tailed) | .470 | .145 | .801 | | .048 | .548 | .470 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| PARTISIPASI ANGGARAN | Pearson Correlation | .202 | .332* | .429** | .281* | 1 | .544** | .202 | .678** |
| | Sig. (2-tailed) | .159 | .018 | .002 | .048 | | .000 | .159 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| PARTISIPASI ANGGARAN | Pearson Correlation | .455** | .258 | .461** | .087 | .544** | 1 | .455** | .709** |
| | Sig. (2-tailed) | .001 | .071 | .001 | .548 | .000 | | .001 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| PARTISIPASI ANGGARAN | Pearson Correlation | 1.000** | .079 | .169 | .105 | .202 | .455** | 1 | .703** |
| | Sig. (2-tailed) | 0.000 | .586 | .240 | .470 | .159 | .001 | | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| PARTISIPASI ANGGARAN | Pearson Correlation | .703** | .485** | .502** | .497** | .678** | .709** | .703** | 1 |

| | | | | | | | | | |
|---------------------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|
| KOMITMEN ORGANISASI | Pearson Correlation | .510** | .496** | .432** | .527** | .261 | .261 | 1 | .704** |
| | Sig. (2-tailed) | .000 | .000 | .002 | .000 | .067 | .067 | | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| KOMITMEN ORGANISASI | Pearson Correlation | .654** | .702** | .690** | .827** | .729** | .729** | .704** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |

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

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

Validitas X3

Correlations

| | | X3 | X3 | X3 | X3 | X3 | X3 | X3 | X3 |
|----------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|
| MOTIVASI | Pearson Correlation | 1 | .569** | .624** | .220 | .179 | .477** | .642** | .720** |
| | Sig. (2-tailed) | | .000 | .000 | .125 | .213 | .000 | .000 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| MOTIVASI | Pearson Correlation | .569** | 1 | .615** | .346* | .089 | .207 | .363** | .637** |
| | Sig. (2-tailed) | .000 | | .000 | .014 | .539 | .150 | .010 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| MOTIVASI | Pearson Correlation | .624** | .615** | 1 | .380** | .509** | .384** | .595** | .808** |
| | Sig. (2-tailed) | .000 | .000 | | .006 | .000 | .006 | .000 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| MOTIVASI | Pearson Correlation | .220 | .346* | .380** | 1 | .478** | .244 | .256 | .627** |
| | Sig. (2-tailed) | .125 | .014 | .006 | | .000 | .087 | .072 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| MOTIVASI | Pearson Correlation | .179 | .089 | .509** | .478** | 1 | .446** | .488** | .647** |
| | Sig. (2-tailed) | .213 | .539 | .000 | .000 | | .001 | .000 | .000 |

| | | | | | | | | | |
|----------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| MOTIVASI | Pearson Correlation | .477** | .207 | .384** | .244 | .446** | 1 | .611** | .702** |
| | Sig. (2-tailed) | .000 | .150 | .006 | .087 | .001 | | .000 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| MOTIVASI | Pearson Correlation | .642** | .363** | .595** | .256 | .488** | .611** | 1 | .791** |
| | Sig. (2-tailed) | .000 | .010 | .000 | .072 | .000 | .000 | | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| MOTIVASI | Pearson Correlation | .720** | .637** | .808** | .627** | .647** | .702** | .791** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |

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

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

| | | | | | | | | | | | | |
|---------------------------------|------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------------|-------------------|-------------------|--------------------|--------------------|
| AKUNTANSI PERTANGGUNGJAWABAN | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| | Pearson Correlation | .241 | .336 [*] | .357 [*] | .426 ^{**} | .338 [*] | .336 [*] | 1.00 ^{**} 0 | .155 | .541 [*] | 1 | .760 ^{**} |
| | Sig. (2- tailed) | .092 | .017 | .011 | .002 | .016 | .017 | 0.00 0 | .282 | .000 | | .000 |
| AKUNTANSI PERTANGGUNGJAWABAN | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| | Pearson Correlation | .559 ^{**} | .654 ^{**} | .543 ^{**} | .700 ^{**} | .691 ^{**} | .654 ^{**} | .760 [*] | .482 [*] | .579 [*] | .760 ^{**} | 1 |
| | Sig. (2- tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |

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

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

Validitas Y

Correlations

| | | Y1 | Y2 | Y3 | Y4 | Y5 | TOTAL |
|-------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Y1 | Pearson Correlation | 1 | .449 ^{**} | .405 ^{**} | .294 [*] | .311 [*] | .659 ^{**} |
| | Sig. (2-tailed) | | .001 | .003 | .038 | .028 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 |
| Y2 | Pearson Correlation | .449 ^{**} | 1 | .556 ^{**} | .559 ^{**} | .390 ^{**} | .836 ^{**} |
| | Sig. (2-tailed) | .001 | | .000 | .000 | .005 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 |
| Y3 | Pearson Correlation | .405 ^{**} | .556 ^{**} | 1 | .349 [*] | .103 | .662 ^{**} |
| | Sig. (2-tailed) | .003 | .000 | | .013 | .476 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 |
| Y4 | Pearson Correlation | .294 [*] | .559 ^{**} | .349 [*] | 1 | .478 ^{**} | .788 ^{**} |
| | Sig. (2-tailed) | .038 | .000 | .013 | | .000 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 |
| Y5 | Pearson Correlation | .311 [*] | .390 ^{**} | .103 | .478 ^{**} | 1 | .623 ^{**} |
| | Sig. (2-tailed) | .028 | .005 | .476 | .000 | | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 |
| TOTAL | Pearson Correlation | .659 ^{**} | .836 ^{**} | .662 ^{**} | .788 ^{**} | .623 ^{**} | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | |
| | N | 50 | 50 | 50 | 50 | 50 | 50 |

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

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

Reliabilitas X1

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .742 | 8 |

Reliabilitas X2

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .778 | 8 |

Reliabilitas X3

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .771 | 8 |

Reliabilitas X4

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .757 | 11 |

Reliabilitas Y

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .783 | 6 |

Uji Asumsi Klasik

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 50 |
| Normal Parameters ^{a,b} | Mean | 0E-7 |
| | Std. Deviation | .98044946 |
| | Absolute | .122 |
| Most Extreme Differences | Positive | .082 |
| | Negative | -.122 |
| Kolmogorov-Smirnov Z | | .865 |
| Asymp. Sig. (2-tailed) | | .444 |

a. Test distribution is Normal.

b. Calculated from data.

Uji Multikolinieritas

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. | Collinearity Statistics | |
|----------------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
| | B | Std. Error | Beta | | | Tolerance | VIF |
| (Constant) | -1.729 | 1.310 | | -1.319 | .194 | | |
| PARTISIPASI ANGGARAN | .136 | .060 | .155 | 2.251 | .029 | .522 | 1.917 |
| KOMITMEN ORGANISASI | .428 | .067 | .579 | 6.377 | .000 | .298 | 3.357 |
| MOTIVASI | .202 | .064 | .276 | 3.145 | .003 | .320 | 3.128 |
| AKUNTANSI | | | | | | | |
| PERTANGGUNGJAWABAN | .029 | .027 | .055 | 1.080 | .286 | .949 | 1.054 |

a. Dependent Variable: KINERJA MANAJERIAL

Uji Heteroskedastisitas

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|----------------------|-----------------------------|------------|---------------------------|--------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | 1.393 | .713 | | 1.955 | .057 |
| partisipasi anggaran | -.056 | .033 | -.342 | -1.723 | .092 |
| komitmen organisasi | .009 | .036 | .064 | .243 | .809 |
| Motivasi | .030 | .035 | .220 | .869 | .389 |
| akuntansi | -.009 | .015 | -.096 | -.654 | .517 |
| pertanggungjawaban | | | | | |

a. Dependent Variable: RES2

Analisis Regresi Liner Berganda

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|----------------------|-----------------------------|------------|---------------------------|--------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | -1.729 | 1.310 | | -1.319 | .194 |
| partisipasi anggaran | .136 | .060 | .155 | 2.251 | .029 |
| komitmen organisasi | .428 | .067 | .579 | 6.377 | .000 |
| motivasi | .202 | .064 | .276 | 3.145 | .003 |
| akuntansi | .029 | .027 | .055 | 1.080 | .286 |
| pertanggungjawaban | | | | | |

a. Dependent Variable: kinerja manajerial

Uji R

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .943 ^a | .889 | .880 | 1.023 |

a. Predictors: (Constant), akuntansi pertanggungjawaban, partisipasi anggaran, motivasi, komitmen organisasi

Uji F

ANOVA^a

| Model | Sum of Squares | df | Mean Square | F | Sig. |
|--------------|----------------|----|-------------|--------|-------------------|
| 1 Regression | 378.897 | 4 | 94.724 | 90.496 | .000 ^b |
| Residual | 47.103 | 45 | 1.047 | | |
| Total | 426.000 | 49 | | | |

a. Dependent Variable: kinerja manajerial

b. Predictors: (Constant), akuntansi pertanggungjawaban, partisipasi anggaran, motivasi, komitmen organisasi

Uji T

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|------------------------------|-----------------------------|------------|---------------------------|--------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | -1.729 | 1.310 | | -1.319 | .194 |
| partisipasi anggaran | .136 | .060 | .155 | 2.251 | .029 |
| komitmen organisasi | .428 | .067 | .579 | 6.377 | .000 |
| motivasi | .202 | .064 | .276 | 3.145 | .003 |
| akuntansi pertanggungjawaban | .029 | .027 | .055 | 1.080 | .286 |

a. Dependent Variable: kinerja manajerial