

**Lampiran 1****KUESIONER PENELITIAN**

Assalamualaikum Wr.Wb.

Kepada Yth :

Bapak/Ibu/Saudara/I Manajer SDM Bank Syariah

Di tempat

Dengan hormat,

Sehubungan dengan penyelesaian tugas akhir skripsi untuk memenuhi persyaratan gelar sarjana Strata-1 (S1) pada program studi Akuntansi Fakultas Ekonomi Universitas Islam Sultan Agung Semarang, saya :

Nama : Melati Sukma D.S.

NIM : 31401700107

Status : Mahasiswa, Jurusan Akuntansi, Fakultas Ekonomi, Universitas Islam Sultan Agung Semarang

Bermaksud untuk melakukan penelitian dengan judul

**“PRAKTIK AKUNTANSI MANAJEMEN : DAMPAK PERKEMBANGAN TEKNOLOGI INFORMASI, KETIDAKPASTIAN LINGKUNGAN DAN DESENTRALISASI (Studi pada Bank Syariah di Kabupaten Pati dan Kabupaten Kudus)”**

Berkaitan dengan hal tersebut, saya memohon kesediaan Bapak/Ibu/Saudara/i berpartisipasi dalam penelitian ini dengan mengisi kuisisioner yang terlampir. Kesediaan Bapak/Ibu/Saudara/i mengisi kuisisioner sangat menentukan keberhasilan penelitian yang saya lakukan. Sesuai dengan kode etik penelitian, data yang saya peroleh akan dijaga kerahasiaannya dan digunakan semata-mata untuk kepentingan penelitian.

Atas perhatian dan berkenannya Bapak/Ibu/Saudara/I untuk mengisi keisioner ini saya ucapkan terima kasih

Hormat saya,

Melati Sukma D.S.



## IDENTITAS RESPONDEN

1. Nama :
2. Nama Instansi :
3. Jenis Kelamin :  Pria  Wanita
4. Usia :  <30  31-40  >41
5. Masa Kerja :  <5  5-10  >10
6. Jabatan :
7. Departemen :
8. Pendidikan Terakhir :

Pada bagian ini, Anda diminta untuk mengidentifikasi praktik akuntansi manajemen di bawah ini telah digunakan oleh perusahaan Anda serta seberapa sering praktik akuntansi manajemen tersebut digunakan dengan memberi tanda silang (X) pada jawaban yang sesuai. Silahkan gunakan skala berikut ini untuk menentukan frekuensi penggunaan praktik akuntansi manajemen.

Ket :

1. : Tidak pernah
2. : Jarang
3. : Kadang-Kadang
4. : Sering
5. : Sangat Sering

## KUESIONER PRAKTIK AKUNTANSI MANAJEMEN

| No. | Praktik Akuntansi Manajemen                 | Frekuensi Penggunaan |   |   |   |   |
|-----|---|----------------------|---|---|---|---|
|     |   | 1                    | 2 | 3 | 4 | 5 |
| 1   | <i>Contract Costing</i>                     | 1                    | 2 | 3 | 4 | 5 |
| 2   | Harga Pokok Proses / <i>Process Costing</i> | 1                    | 2 | 3 | 4 | 5 |
| 3   | Biaya Absorsi                               | 1                    | 2 | 3 | 4 | 5 |
| 4   | Biaya Variabel                              | 1                    | 2 | 3 | 4 | 5 |

|    |  |   |   |   |   |   |
|----|--|---|---|---|---|---|
| 5  | Biaya Standar  | 1 | 2 | 3 | 4 | 5 |
| 6  | Anggaran Pembelian                                     | 1 | 2 | 3 | 4 | 5 |
| 7  | Anggaran Produksi                                      | 1 | 2 | 3 | 4 | 5 |
| 8  | Anggaran Aliran Kas                                    | 1 | 2 | 3 | 4 | 5 |
| 9  | Anggaran Bulanan                                       | 1 | 2 | 3 | 4 | 5 |
| 10 | Anggaran Berkelanjutan/bergulir                        | 1 | 2 | 3 | 4 | 5 |
| 11 | Anggaran fleksibel                                     | 1 | 2 | 3 | 4 | 5 |
| 12 | Anggaran Inkremental                                   | 1 | 2 | 3 | 4 | 5 |
| 13 | Penilaian kinerja berdasarkan analisis variansi        | 1 | 2 | 3 | 4 | 5 |
| 14 | Penilaian kinerja berdasarkan aliran kas               | 1 | 2 | 3 | 4 | 5 |
| 15 | Penilaian kinerja berdasarkan jumlah keluhan pelanggan | 1 | 2 | 3 | 4 | 5 |
| 16 | Penilaian kinerja berdasarkan kepuasan pelanggan       | 1 | 2 | 3 | 4 | 5 |
| 17 | Penilaian kinerja berdasarkan jumlah klaim garansi     | 1 | 2 | 3 | 4 | 5 |
| 18 | Penilaian kinerja berdasarkan pengiriman tepat waktu   | 1 | 2 | 3 | 4 | 5 |
| 19 | Penilaian kinerja berdasarkan <i>turn over</i> pegawai | 1 | 2 | 3 | 4 | 5 |
| 20 | Analisis provitabilitas pelanggan                      | 1 | 2 | 3 | 4 | 5 |
| 21 | Analisis <i>payback</i>                                | 1 | 2 | 3 | 4 | 5 |
| 22 | Analisis <i>account rate of return</i>                 | 1 | 2 | 3 | 4 | 5 |
| 23 | Analisis <i>net present value</i>                      | 1 | 2 | 3 | 4 | 5 |
| 24 | Analisis <i>internal rate of return</i>                | 1 | 2 | 3 | 4 | 5 |
| 25 | Analisis biaya volume laba/ <i>cost volume profit</i>  | 1 | 2 | 3 | 4 | 5 |
| 26 | <i>Target Costing</i>                                  | 1 | 2 | 3 | 4 | 5 |
| 27 | <i>Strategic Costing</i>                               | 1 | 2 | 3 | 4 | 5 |

## KUESIONER FAKTOR KONTINGENSI

Pertanyaan berikut dapat digunakan untuk menjelaskan persepsi anda terhadap faktor kontingensi yang dirasakan.

Petunjuk pengisian :

Bacalah pernyataan – pernyataan berikut ini dan berilah tanda  $\surd$  pada kolom yang telah disediakan yang sesuai dengan kondisi Anda saat ini :

STS : Sangat Tidak Setuju

TS : Tidak Setuju

N : Netral

S : Setuju

SS : Sangat Setuju

### 1. Ketidakpastian Lingkungan

| No. | Daftar Pertanyaan  | STS | TS | N | S | SS |
|-----|--|-----|----|---|---|----|
| 1   | Saya tahu pasti cara/ metode kerja yang terbaik bagi perusahaan ini  |     |    |   |   |    |
| 2   | Saya mempunyai berbagai informasi yang dibutuhkan untuk membuat keputusan-keputusan di perusahaan ini                  |     |    |   |   |    |
| 3   | saya sulit untuk menilai apakah saya membuat keputusan yang benar ketika sedang bekerja                                |     |    |   |   |    |
| 4   | Keputusan-keputusan yang saya ambil diperusahaan banyak dipengaruhi oleh faktor-faktor yang berada diluar kendali saya |     |    |   |   |    |
| 5   | Saya tahu pasti bagaimana saya harus berbuat dan bersikap dalam perusahaan   |     |    |   |   |    |

|    |   |  |  |  |  |  |
|----|---|--|--|--|--|--|
| 6  | Saya tahu persis mengenai penyesuaian yang harus dilakukan untuk mengatasi perubahan-perubahan yang terjadi di perusahaan |  |  |  |  |  |
| 7  | Saya bisa mengathui apakah tindakan yang saya lakukan bisa menyelesaikan tugas-tugas yang dibebankan kepada saya          |  |  |  |  |  |
| 8  | Saya tahu bagaimana memperoleh informasi yang berhubungan dengan pekerjaan saya   |  |  |  |  |  |
| 9  | Saya bisa mengetahui apakah saya sudah memenuhi harapan pihak-pihak lain yang ada di perusahaan ini                       |  |  |  |  |  |
| 10 | Sulit sekali mengetahui apakah cara yang saya tempuh dalam melakukan pekerjaan bisa mencapai sasaran                      |  |  |  |  |  |
| 11 | saya tahu pasti cara melaksanakan tugas saya  |  |  |  |  |  |

## 2. Perkembangan Teknologi Informasi

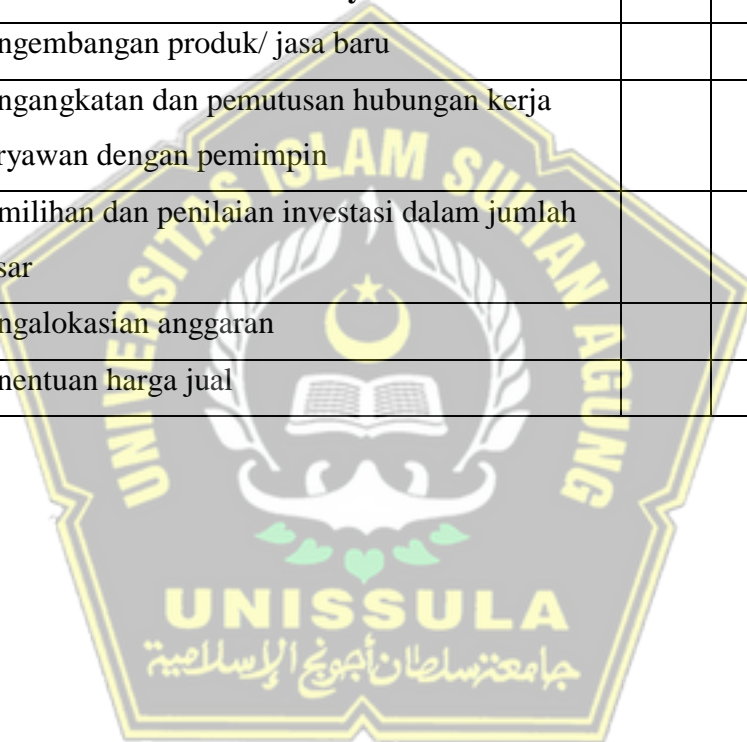
Untuk pertanyaan bagian ini, anda diminta untuk menyatakan pendapat tentang seberapa jauh penggunaan teknologi yang ada di perusahaan.

| No. | Daftar Pertanyaan   | STS | TS | N | S | SS |
|-----|---|-----|----|---|---|----|
| 1   | Komputer yang saya gunakan dapat membantu dalam memperoleh informasi pada tempat asalnya                      |     |    |   |   |    |
| 2   | Komputer yang saya gunakan dapat membantu dalam mengolah data sehingga menghasilkan bentuk yang saya inginkan |     |    |   |   |    |
| 3   | Komputer yang saya gunakan dapat membantu dalam memperoleh informasi  |     |    |   |   |    |
| 4   | Komputer yang saya gunakan dapat membantu dalam menghasilkan informasi tepat waktu                            |     |    |   |   |    |
| 5   | Komputer yang saya gunakan dapat membantu untuk menyimpan data atau informasi yang saya miliki                |     |    |   |   |    |

### 3. Desentralisasi

Pertanyaan berikut ini digunakan untuk menjelaskan tingkat pendelegasian wewenang kepada manager untuk masing-masing kelompok keputusan berikut ini. Mohon anda nyatakan sesuai dengan praktek yang terjadi selama ini.

| No. | Daftar Pertanyaan  | STS | TS | N | S | SS |
|-----|--|-----|----|---|---|----|
| 1   | Pengembangan produk/ jasa baru                                     |     |    |   |   |    |
| 2   | Pengangkatan dan pemutusan hubungan kerja karyawan dengan pemimpin |     |    |   |   |    |
| 3   | Pemilihan dan penilaian investasi dalam jumlah besar               |     |    |   |   |    |
| 4   | Pengalokasian anggaran   |     |    |   |   |    |
| 5   | Penentuan harga jual   |     |    |   |   |    |



## Lampiran 2

## DAFTAR SAMPEL PENELITIAN

## Ketidakpastian Lingkungan (X1)

| No. | X1.<br>1 | X1.<br>2 | X1.<br>3 | X1.<br>4 | X1.<br>5 | X1.<br>6 | X1.<br>7 | X1.<br>8 | X1.<br>9 | X1.<br>10 | X1.<br>11 | Total<br>X1 |
|-----|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-------------|
| 1   | 3        | 4        | 3        | 3        | 3        | 3        | 4        | 4        | 4        | 3         | 4         | 38          |
| 2   | 5        | 5        | 1        | 5        | 5        | 5        | 5        | 5        | 5        | 1         | 5         | 47          |
| 3   | 1        | 4        | 4        | 3        | 5        | 4        | 1        | 5        | 4        | 4         | 4         | 39          |
| 4   | 4        | 4        | 3        | 3        | 4        | 4        | 2        | 4        | 4        | 3         | 5         | 40          |
| 5   | 4        | 4        | 4        | 3        | 3        | 5        | 3        | 3        | 4        | 5         | 4         | 42          |
| 6   | 5        | 3        | 4        | 4        | 4        | 4        | 3        | 3        | 2        | 3         | 3         | 38          |
| 7   | 3        | 4        | 3        | 3        | 4        | 4        | 2        | 4        | 3        | 3         | 5         | 38          |
| 8   | 3        | 3        | 2        | 3        | 3        | 4        | 1        | 5        | 4        | 5         | 4         | 37          |
| 9   | 3        | 3        | 3        | 4        | 4        | 3        | 2        | 3        | 2        | 3         | 4         | 34          |
| 10  | 5        | 4        | 2        | 3        | 4        | 4        | 3        | 4        | 3        | 4         | 5         | 41          |
| 11  | 4        | 4        | 2        | 2        | 5        | 4        | 1        | 5        | 4        | 3         | 4         | 38          |
| 12  | 4        | 4        | 2        | 2        | 5        | 4        | 1        | 5        | 4        | 4         | 4         | 39          |
| 13  | 4        | 5        | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 3         | 5         | 45          |
| 14  | 4        | 5        | 4        | 4        | 4        | 4        | 4        | 4        | 5        | 3         | 4         | 45          |
| 15  | 4        | 5        | 4        | 4        | 4        | 4        | 4        | 4        | 3        | 3         | 5         | 44          |
| 16  | 4        | 5        | 4        | 4        | 4        | 4        | 4        | 4        | 5        | 4         | 4         | 46          |
| 17  | 3        | 3        | 4        | 5        | 4        | 5        | 3        | 4        | 4        | 4         | 5         | 44          |
| 18  | 5        | 3        | 4        | 5        | 4        | 5        | 3        | 4        | 5        | 3         | 4         | 45          |
| 19  | 3        | 3        | 4        | 5        | 4        | 5        | 3        | 4        | 4        | 4         | 4         | 43          |
| 20  | 3        | 3        | 2        | 3        | 3        | 3        | 3        | 4        | 4        | 4         | 4         | 36          |
| 21  | 3        | 3        | 2        | 3        | 3        | 3        | 3        | 4        | 3        | 3         | 5         | 35          |
| 22  | 5        | 4        | 2        | 3        | 4        | 4        | 3        | 4        | 3        | 4         | 4         | 40          |
| 23  | 4        | 4        | 2        | 4        | 3        | 4        | 3        | 4        | 3        | 4         | 4         | 39          |
| 24  | 4        | 4        | 2        | 2        | 4        | 4        | 2        | 4        | 3        | 3         | 5         | 37          |
| 25  | 4        | 4        | 2        | 2        | 4        | 4        | 2        | 4        | 3        | 3         | 5         | 37          |
| 26  | 4        | 4        | 3        | 3        | 4        | 4        | 2        | 4        | 5        | 4         | 4         | 41          |
| 27  | 3        | 4        | 3        | 3        | 4        | 5        | 2        | 5        | 4        | 2         | 4         | 39          |
| 28  | 4        | 4        | 2        | 2        | 4        | 4        | 2        | 4        | 3        | 3         | 5         | 37          |
| 29  | 4        | 4        | 2        | 2        | 4        | 4        | 2        | 4        | 4        | 5         | 4         | 39          |
| 30  | 4        | 4        | 2        | 2        | 5        | 4        | 1        | 5        | 3        | 4         | 3         | 37          |
| 31  | 4        | 4        | 2        | 2        | 5        | 4        | 1        | 5        | 3        | 3         | 4         | 37          |
| 32  | 4        | 4        | 2        | 2        | 5        | 4        | 1        | 5        | 4        | 5         | 4         | 40          |
| 33  | 3        | 3        | 2        | 3        | 3        | 3        | 3        | 4        | 3        | 4         | 4         | 35          |
| 34  | 3        | 3        | 2        | 3        | 3        | 3        | 3        | 4        | 4        | 3         | 3         | 34          |
| 35  | 3        | 3        | 2        | 3        | 3        | 3        | 3        | 4        | 5        | 3         | 4         | 36          |
| 36  | 3        | 3        | 3        | 3        | 4        | 4        | 3        | 5        | 3        | 3         | 4         | 38          |
| 37  | 3        | 3        | 3        | 3        | 4        | 4        | 3        | 5        | 3        | 4         | 4         | 39          |
| 38  | 3        | 3        | 3        | 3        | 4        | 4        | 3        | 5        | 4        | 5         | 5         | 42          |



|    |   |   |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|---|---|----|
| 39 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 3 | 4 | 5 | 49 |
| 40 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 3 | 4 | 5 | 49 |
| 41 | 5 | 4 | 2 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 47 |
| 42 | 4 | 4 | 3 | 3 | 4 | 4 | 2 | 4 | 4 | 3 | 5 | 40 |
| 43 | 3 | 4 | 3 | 3 | 4 | 5 | 2 | 5 | 3 | 4 | 4 | 40 |
| 44 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 2 | 5 | 38 |
| 45 | 5 | 4 | 2 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 40 |
| 46 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 5 | 40 |
| 47 | 5 | 5 | 2 | 5 | 5 | 4 | 4 | 5 | 4 | 2 | 5 | 46 |
| 48 | 4 | 4 | 2 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 5 | 40 |

### Perkembangan Teknologi (X2)

| No. | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | Total X2 |
|-----|------|------|------|------|------|----------|
| 1   | 3    | 3    | 3    | 3    | 3    | 15       |
| 2   | 5    | 5    | 1    | 1    | 5    | 17       |
| 3   | 5    | 5    | 5    | 5    | 5    | 25       |
| 4   | 4    | 5    | 4    | 3    | 4    | 20       |
| 5   | 3    | 4    | 5    | 3    | 4    | 19       |
| 6   | 5    | 4    | 5    | 5    | 5    | 24       |
| 7   | 4    | 4    | 4    | 4    | 4    | 20       |
| 8   | 4    | 3    | 3    | 3    | 4    | 17       |
| 9   | 3    | 4    | 5    | 4    | 4    | 20       |
| 10  | 4    | 5    | 4    | 3    | 4    | 20       |
| 11  | 3    | 4    | 5    | 3    | 3    | 18       |
| 12  | 5    | 5    | 5    | 4    | 4    | 23       |
| 13  | 3    | 5    | 5    | 3    | 3    | 19       |
| 14  | 4    | 5    | 5    | 3    | 3    | 20       |
| 15  | 3    | 5    | 5    | 3    | 3    | 19       |
| 16  | 4    | 4    | 5    | 3    | 3    | 19       |
| 17  | 4    | 5    | 5    | 4    | 4    | 22       |
| 18  | 3    | 4    | 5    | 4    | 3    | 19       |
| 19  | 5    | 5    | 5    | 3    | 4    | 22       |
| 20  | 3    | 4    | 5    | 3    | 4    | 19       |
| 21  | 3    | 4    | 5    | 3    | 5    | 20       |
| 22  | 4    | 4    | 5    | 4    | 4    | 21       |
| 23  | 3    | 4    | 5    | 3    | 5    | 20       |
| 24  | 4    | 4    | 5    | 3    | 4    | 20       |
| 25  | 5    | 3    | 5    | 4    | 5    | 22       |
| 26  | 5    | 4    | 5    | 4    | 5    | 23       |
| 27  | 5    | 5    | 5    | 4    | 4    | 23       |
| 28  | 5    | 5    | 5    | 4    | 5    | 24       |
| 29  | 5    | 4    | 5    | 4    | 4    | 22       |

|    |   |   |   |   |   |    |
|----|---|---|---|---|---|----|
| 30 | 3 | 3 | 5 | 4 | 5 | 20 |
| 31 | 3 | 4 | 5 | 4 | 4 | 20 |
| 32 | 4 | 5 | 5 | 4 | 4 | 22 |
| 33 | 3 | 4 | 5 | 3 | 5 | 20 |
| 34 | 3 | 3 | 5 | 3 | 5 | 19 |
| 35 | 3 | 3 | 5 | 4 | 4 | 19 |
| 36 | 3 | 3 | 5 | 3 | 4 | 18 |
| 37 | 4 | 4 | 5 | 4 | 5 | 22 |
| 38 | 5 | 4 | 5 | 5 | 5 | 24 |
| 39 | 5 | 4 | 5 | 5 | 5 | 24 |
| 40 | 4 | 3 | 5 | 4 | 4 | 20 |
| 41 | 4 | 3 | 5 | 5 | 5 | 22 |
| 42 | 4 | 3 | 5 | 3 | 5 | 20 |
| 43 | 4 | 3 | 5 | 4 | 5 | 21 |
| 44 | 4 | 4 | 5 | 4 | 5 | 22 |
| 45 | 3 | 3 | 5 | 3 | 4 | 18 |
| 46 | 4 | 3 | 5 | 4 | 5 | 21 |
| 47 | 3 | 3 | 5 | 4 | 4 | 19 |
| 48 | 3 | 3 | 5 | 4 | 4 | 19 |

### Tabulasi Data Desentralisasi (X3)

| No. | X3.<br>1 | X3.<br>2 | X3.<br>3 | X3.<br>4 | X3.<br>5 | Total<br>X2 |
|-----|----------|----------|----------|----------|----------|-------------|
| 1   | 3        | 3        | 3        | 3        | 3        | 15          |
| 2   | 5        | 1        | 3        | 5        | 5        | 19          |
| 3   | 4        | 3        | 3        | 4        | 3        | 17          |
| 4   | 4        | 3        | 3        | 4        | 4        | 18          |
| 5   | 5        | 4        | 4        | 5        | 4        | 22          |
| 6   | 5        | 3        | 3        | 3        | 4        | 18          |
| 7   | 4        | 4        | 4        | 4        | 4        | 20          |
| 8   | 4        | 5        | 3        | 4        | 5        | 21          |
| 9   | 4        | 3        | 4        | 4        | 4        | 19          |
| 10  | 4        | 2        | 3        | 4        | 4        | 17          |
| 11  | 4        | 3        | 3        | 3        | 3        | 16          |
| 12  | 4        | 3        | 3        | 3        | 3        | 16          |
| 13  | 4        | 3        | 4        | 4        | 4        | 19          |
| 14  | 4        | 2        | 3        | 4        | 4        | 17          |
| 15  | 4        | 3        | 3        | 3        | 3        | 16          |
| 16  | 3        | 3        | 3        | 3        | 3        | 15          |
| 17  | 3        | 3        | 3        | 3        | 3        | 15          |
| 18  | 4        | 3        | 3        | 4        | 4        | 18          |
| 19  | 4        | 3        | 3        | 4        | 4        | 18          |
| 20  | 4        | 3        | 3        | 4        | 4        | 18          |

|    |   |   |   |   |   |    |
|----|---|---|---|---|---|----|
| 21 | 4 | 3 | 3 | 3 | 3 | 16 |
| 22 | 5 | 5 | 5 | 5 | 5 | 25 |
| 23 | 5 | 5 | 5 | 5 | 5 | 25 |
| 24 | 5 | 5 | 5 | 5 | 5 | 25 |
| 25 | 5 | 5 | 5 | 5 | 5 | 25 |
| 26 | 5 | 5 | 5 | 5 | 5 | 25 |
| 27 | 5 | 5 | 5 | 5 | 5 | 25 |
| 28 | 4 | 4 | 4 | 4 | 4 | 20 |
| 29 | 4 | 4 | 4 | 4 | 4 | 20 |
| 30 | 4 | 4 | 4 | 4 | 4 | 20 |
| 31 | 5 | 5 | 5 | 5 | 5 | 25 |
| 32 | 5 | 5 | 5 | 5 | 5 | 25 |
| 33 | 5 | 5 | 4 | 5 | 4 | 23 |
| 34 | 5 | 4 | 4 | 4 | 5 | 22 |
| 35 | 4 | 3 | 4 | 4 | 4 | 19 |
| 36 | 4 | 3 | 3 | 3 | 4 | 17 |
| 37 | 4 | 4 | 4 | 4 | 4 | 20 |
| 38 | 5 | 5 | 4 | 4 | 4 | 22 |
| 39 | 4 | 3 | 4 | 4 | 4 | 19 |
| 40 | 3 | 3 | 3 | 3 | 3 | 15 |
| 41 | 5 | 5 | 4 | 4 | 5 | 23 |
| 42 | 3 | 3 | 3 | 3 | 5 | 17 |
| 43 | 4 | 3 | 3 | 4 | 4 | 18 |
| 44 | 3 | 3 | 3 | 3 | 5 | 17 |
| 45 | 4 | 4 | 3 | 4 | 5 | 20 |
| 46 | 5 | 3 | 3 | 3 | 4 | 18 |
| 47 | 4 | 3 | 4 | 4 | 3 | 18 |
| 48 | 5 | 5 | 4 | 5 | 5 | 24 |

**Tabulasi Data Praktik Akuntansi Manajemen (Y)**

| No. | Y. 1 | Y. 2 | Y. 3 | Y. 4 | Y. 5 | Y. 6 | Y. 7 | Y. 8 | Y. 9 | Y.10 |
|-----|------|------|------|------|------|------|------|------|------|------|
| 1   | 1    | 5    | 2    | 2    | 5    | 5    | 5    | 5    | 5    | 5    |
| 2   | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 4    | 1    |
| 3   | 4    | 2    | 2    | 4    | 2    | 3    | 3    | 5    | 4    | 4    |
| 4   | 2    | 5    | 5    | 5    | 3    | 1    | 5    | 5    | 1    | 1    |
| 5   | 1    | 5    | 5    | 5    | 2    | 1    | 5    | 5    | 1    | 1    |
| 6   | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 5    | 5    | 5    |
| 7   | 5    | 5    | 5    | 1    | 1    | 1    | 1    | 5    | 1    | 5    |
| 8   | 2    | 3    | 4    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| 9   | 1    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    |
| 10  | 1    | 2    | 1    | 5    | 1    | 1    | 1    | 5    | 5    | 2    |
| 11  | 5    | 5    | 3    | 4    | 4    | 4    | 4    | 4    | 5    | 4    |
| 12  | 5    | 4    | 4    | 4    | 1    | 4    | 4    | 4    | 5    | 4    |
| 13  | 5    | 4    | 3    | 4    | 3    | 4    | 4    | 4    | 5    | 4    |
| 14  | 1    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    |
| 15  | 1    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    |
| 16  | 1    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    |
| 17  | 2    | 3    | 4    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| 18  | 2    | 3    | 4    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| 19  | 2    | 3    | 4    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| 20  | 5    | 4    | 5    | 5    | 5    | 5    | 5    | 5    | 4    | 4    |
| 21  | 5    | 4    | 5    | 5    | 5    | 5    | 5    | 5    | 4    | 4    |
| 22  | 4    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    |
| 23  | 3    | 4    | 4    | 3    | 3    | 4    | 4    | 3    | 3    | 2    |
| 24  | 3    | 5    | 5    | 4    | 4    | 4    | 4    | 4    | 4    | 4    |
| 25  | 5    | 1    | 4    | 5    | 5    | 5    | 4    | 4    | 1    | 1    |
| 26  | 5    | 1    | 4    | 5    | 5    | 5    | 4    | 4    | 1    | 1    |
| 27  | 3    | 4    | 4    | 3    | 3    | 4    | 4    | 3    | 3    | 2    |
| 28  | 3    | 5    | 5    | 4    | 4    | 4    | 4    | 4    | 4    | 4    |
| 29  | 5    | 1    | 4    | 5    | 5    | 5    | 4    | 4    | 1    | 1    |
| 30  | 5    | 1    | 4    | 5    | 5    | 5    | 4    | 4    | 1    | 2    |
| 31  | 1    | 1    | 1    | 1    | 2    | 1    | 5    | 5    | 5    | 1    |
| 32  | 1    | 2    | 1    | 1    | 1    | 2    | 5    | 5    | 5    | 1    |
| 33  | 3    | 1    | 1    | 1    | 1    | 1    | 5    | 5    | 5    | 2    |
| 34  | 1    | 4    | 1    | 5    | 2    | 1    | 1    | 5    | 5    | 1    |
| 35  | 1    | 1    | 1    | 5    | 1    | 2    | 1    | 5    | 5    | 1    |
| 36  | 2    | 1    | 1    | 5    | 1    | 1    | 2    | 5    | 5    | 3    |
| 37  | 1    | 5    | 1    | 5    | 1    | 1    | 1    | 5    | 5    | 1    |
| 39  | 1    | 1    | 1    | 5    | 2    | 1    | 1    | 5    | 5    | 1    |
| 39  | 1    | 2    | 1    | 5    | 1    | 1    | 2    | 5    | 5    | 3    |
| 40  | 3    | 5    | 5    | 4    | 4    | 4    | 4    | 4    | 4    | 4    |
| 41  | 3    | 5    | 5    | 4    | 4    | 4    | 4    | 4    | 4    | 4    |
| 42  | 1    | 1    | 1    | 3    | 2    | 1    | 1    | 4    | 5    | 1    |

|    |   |   |   |   |   |   |   |   |   |   |
|----|---|---|---|---|---|---|---|---|---|---|
| 43 | 1 | 2 | 1 | 5 | 1 | 1 | 1 | 5 | 5 | 2 |
| 44 | 2 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 45 | 1 | 1 | 1 | 1 | 2 | 1 | 5 | 5 | 5 | 1 |
| 46 | 3 | 1 | 1 | 1 | 1 | 1 | 5 | 5 | 5 | 2 |
| 47 | 5 | 1 | 4 | 5 | 5 | 5 | 4 | 4 | 1 | 1 |
| 48 | 5 | 1 | 4 | 5 | 5 | 5 | 4 | 4 | 1 | 2 |



| No. | Y.<br>11 | Y.<br>12 | Y.<br>13 | Y.<br>14 | Y.<br>15 | Y.<br>16 | Y.<br>17 | Y.<br>18 | Y.<br>19 | Y.<br>20 |
|-----|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| 1   | 3        | 1        | 2        | 3        | 5        | 5        | 5        | 5        | 5        | 5        |
| 2   | 1        | 1        | 1        | 1        | 4        | 4        | 1        | 1        | 4        | 1        |
| 3   | 4        | 2        | 3        | 4        | 3        | 3        | 3        | 3        | 3        | 3        |
| 4   | 5        | 5        | 5        | 1        | 5        | 4        | 5        | 5        | 5        | 5        |
| 5   | 5        | 5        | 5        | 1        | 1        | 5        | 1        | 4        | 5        | 5        |
| 6   | 4        | 4        | 4        | 3        | 4        | 1        | 1        | 1        | 1        | 2        |
| 7   | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 4        | 3        | 4        |
| 8   | 3        | 5        | 5        | 5        | 1        | 1        | 1        | 2        | 5        | 1        |
| 9   | 1        | 2        | 4        | 2        | 2        | 4        | 1        | 3        | 4        | 5        |
| 10  | 1        | 5        | 1        | 5        | 1        | 1        | 1        | 1        | 5        | 1        |
| 11  | 5        | 4        | 5        | 5        | 5        | 5        | 5        | 4        | 4        | 4        |
| 12  | 5        | 4        | 5        | 5        | 5        | 5        | 5        | 4        | 4        | 4        |
| 13  | 5        | 4        | 5        | 5        | 5        | 5        | 5        | 4        | 4        | 4        |
| 14  | 1        | 5        | 5        | 5        | 1        | 1        | 1        | 1        | 5        | 1        |
| 15  | 1        | 5        | 5        | 5        | 1        | 1        | 2        | 1        | 5        | 1        |
| 16  | 1        | 5        | 5        | 5        | 1        | 1        | 1        | 2        | 5        | 1        |
| 17  | 3        | 2        | 4        | 2        | 2        | 4        | 1        | 3        | 3        | 5        |
| 18  | 3        | 2        | 4        | 2        | 2        | 4        | 2        | 3        | 3        | 5        |
| 19  | 3        | 2        | 4        | 2        | 2        | 4        | 1        | 3        | 4        | 5        |
| 20  | 4        | 3        | 4        | 3        | 3        | 4        | 5        | 5        | 5        | 5        |
| 21  | 4        | 5        | 4        | 3        | 3        | 4        | 5        | 5        | 5        | 5        |
| 22  | 4        | 4        | 3        | 4        | 3        | 3        | 4        | 3        | 4        | 4        |
| 23  | 2        | 3        | 4        | 3        | 4        | 4        | 3        | 3        | 4        | 4        |
| 24  | 4        | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 5        |
| 25  | 2        | 4        | 1        | 5        | 5        | 5        | 2        | 1        | 5        | 5        |
| 26  | 1        | 4        | 2        | 5        | 5        | 5        | 3        | 1        | 5        | 5        |
| 27  | 2        | 3        | 4        | 3        | 4        | 4        | 3        | 3        | 4        | 4        |
| 28  | 4        | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 5        |
| 29  | 1        | 4        | 1        | 5        | 5        | 5        | 1        | 1        | 5        | 5        |
| 30  | 1        | 4        | 1        | 5        | 5        | 5        | 1        | 1        | 5        | 5        |
| 31  | 5        | 5        | 5        | 1        | 3        | 1        | 1        | 1        | 5        | 5        |
| 32  | 5        | 5        | 5        | 1        | 1        | 1        | 1        | 1        | 5        | 5        |
| 33  | 5        | 5        | 5        | 1        | 1        | 1        | 2        | 1        | 5        | 5        |
| 34  | 1        | 5        | 1        | 5        | 1        | 1        | 1        | 1        | 5        | 5        |
| 35  | 1        | 5        | 1        | 5        | 1        | 1        | 1        | 1        | 5        | 5        |
| 36  | 1        | 5        | 1        | 5        | 1        | 3        | 1        | 1        | 5        | 5        |
| 37  | 2        | 5        | 1        | 5        | 1        | 1        | 2        | 1        | 5        | 1        |
| 39  | 1        | 5        | 1        | 5        | 1        | 1        | 1        | 1        | 5        | 1        |
| 39  | 1        | 5        | 1        | 5        | 1        | 2        | 1        | 1        | 5        | 1        |
| 40  | 4        | 5        | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 5        |
| 41  | 4        | 3        | 3        | 3        | 4        | 3        | 3        | 3        | 3        | 4        |
| 42  | 1        | 2        | 1        | 5        | 1        | 1        | 1        | 1        | 5        | 1        |

|    |   |   |   |   |   |   |   |   |   |   |
|----|---|---|---|---|---|---|---|---|---|---|
| 43 | 1 | 5 | 1 | 5 | 1 | 1 | 1 | 1 | 5 | 1 |
| 44 | 3 | 3 | 4 | 2 | 2 | 5 | 2 | 3 | 3 | 5 |
| 45 | 5 | 5 | 5 | 1 | 3 | 1 | 1 | 1 | 5 | 5 |
| 46 | 5 | 5 | 5 | 1 | 1 | 1 | 2 | 1 | 5 | 5 |
| 47 | 1 | 4 | 2 | 5 | 5 | 5 | 3 | 1 | 5 | 5 |
| 48 | 1 | 4 | 2 | 5 | 4 | 5 | 3 | 1 | 5 | 5 |



| No. | Y.<br>21 | Y.<br>22 | Y.<br>23 | Y.<br>24 | Y.<br>25 | Y.<br>26 | Y.<br>27 | Total<br>Y |
|-----|----------|----------|----------|----------|----------|----------|----------|------------|
| 1   | 5        | 5        | 5        | 5        | 5        | 3        | 3        | 110        |
| 2   | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 39         |
| 3   | 3        | 3        | 2        | 3        | 2        | 2        | 2        | 81         |
| 4   | 5        | 5        | 4        | 4        | 4        | 5        |          | 105        |
| 5   | 5        | 4        | 4        | 1        | 1        | 1        | 4        | 88         |
| 6   | 1        | 5        | 5        | 5        | 1        | 5        | 5        | 88         |
| 7   | 3        | 4        | 4        | 4        | 5        | 4        | 5        | 105        |
| 8   | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 94         |
| 9   | 4        | 4        | 4        | 4        | 3        | 3        | 3        | 99         |
| 10  | 5        | 1        | 1        | 5        | 1        | 1        | 1        | 61         |
| 11  | 4        | 4        | 3        | 3        | 3        | 3        | 2        | 110        |
| 12  | 4        | 4        | 3        | 3        | 3        | 3        | 1        | 106        |
| 13  | 4        | 4        | 3        | 3        | 3        | 3        | 2        | 108        |
| 14  | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 107        |
| 15  | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 108        |
| 16  | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 108        |
| 17  | 4        | 4        | 4        | 4        | 3        | 3        | 3        | 84         |
| 18  | 4        | 4        | 4        | 4        | 3        | 3        | 3        | 85         |
| 19  | 4        | 4        | 4        | 4        | 3        | 3        | 3        | 85         |
| 20  | 4        | 5        | 5        | 5        | 5        | 5        | 5        | 122        |
| 21  | 4        | 5        | 5        | 5        | 5        | 5        | 5        | 124        |
| 22  | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 113        |
| 23  | 3        | 3        | 2        | 3        | 2        | 2        | 3        | 85         |
| 24  | 5        | 5        | 4        | 4        | 4        | 3        | 4        | 103        |
| 25  | 1        | 1        | 5        | 5        | 5        | 1        | 1        | 89         |
| 26  | 1        | 1        | 5        | 5        | 5        | 1        | 1        | 90         |
| 27  | 3        | 3        | 2        | 3        | 2        | 2        | 3        | 85         |
| 28  | 5        | 5        | 4        | 4        | 4        | 3        | 4        | 103        |
| 29  | 1        | 1        | 5        | 5        | 5        | 1        | 1        | 87         |
| 30  | 1        | 1        | 5        | 5        | 5        | 1        | 1        | 88         |
| 31  | 5        | 5        | 5        | 5        | 1        | 1        | 1        | 78         |
| 32  | 5        | 1        | 1        | 5        | 1        | 1        | 1        | 69         |
| 33  | 5        | 1        | 1        | 5        | 1        | 1        | 1        | 71         |
| 34  | 5        | 1        | 1        | 5        | 1        | 4        | 1        | 70         |
| 35  | 5        | 4        | 1        | 5        | 1        | 1        | 1        | 67         |
| 36  | 5        | 1        | 1        | 5        | 1        | 1        | 1        | 69         |
| 37  | 5        | 3        | 1        | 5        | 4        | 1        | 1        | 70         |
| 39  | 5        | 1        | 1        | 5        | 1        | 2        | 1        | 61         |
| 39  | 5        | 1        | 1        | 5        | 3        | 1        | 1        | 66         |
| 40  | 5        | 5        | 4        | 4        | 4        | 3        | 4        | 105        |
| 41  | 5        | 5        | 4        | 4        | 4        | 3        | 4        | 103        |
| 42  | 5        | 1        | 1        | 5        | 1        | 2        | 1        | 55         |
| 43  | 5        | 1        | 1        | 5        | 1        | 1        | 2        | 62         |



|    |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|----|
| 44 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 87 |
| 45 | 5 | 5 | 5 | 5 | 1 | 1 | 1 | 78 |
| 46 | 5 | 1 | 1 | 5 | 1 | 1 | 1 | 71 |
| 47 | 5 | 1 | 5 | 5 | 5 | 1 | 1 | 94 |
| 48 | 1 | 1 | 5 | 5 | 5 | 1 | 3 | 92 |



**Lampiran 3**

## Deskripsi Variabel

## Penyebaran Kuesioner

| Keterangan                 | Jumlah       |
|----------------------------|--------------|
| - Kuesioner yang dibarkan  | 60 kuesioner |
| - Kuesioner tidak kembali  | 12 kuesioner |
| - Kuesioner yang digunakan | 48 kuesioner |
| - Respon rate              | 80 %         |

## Jenis Kelamin Responden

| No.    | Jenis Kelamin | Frekuensi | Prosentase |
|--------|---------------|-----------|------------|
| 1.     | Laki-laki     | 29        | 60,42      |
| 2.     | Perempuan     | 19        | 39,58      |
| Jumlah |               | 48        | 100        |

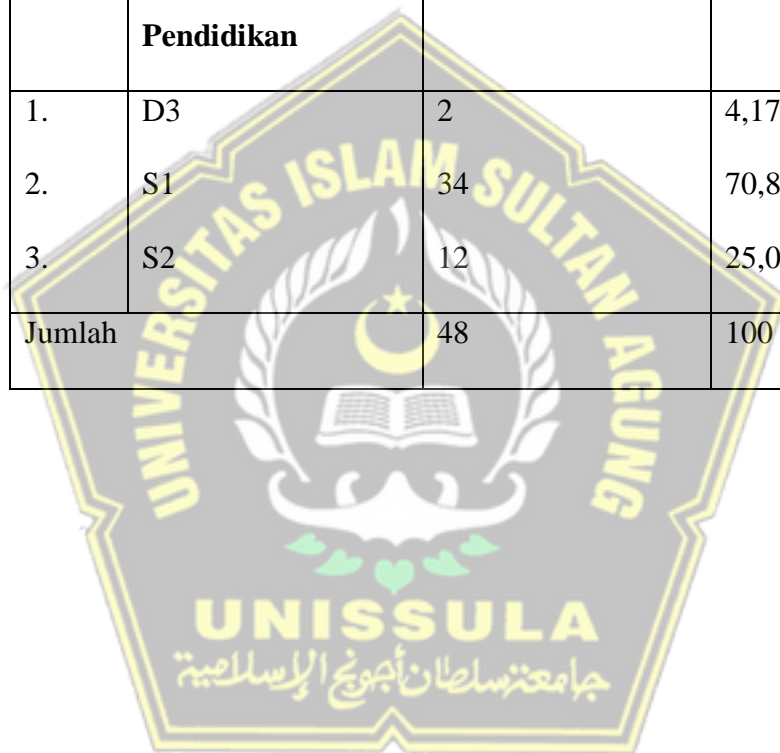
## Masa Kerja

| No. | Masa Kerja | Frekuensi | Prosentase |
|-----|------------|-----------|------------|
| 1.  | 1-5 tahun  | 6         | 12,50      |
| 2.  | 6-10 tahun | 24        | 50,00      |

|        |            |    |       |
|--------|------------|----|-------|
| 4.     | > 10 tahun | 18 | 37,50 |
| Jumlah |            | 48 | 100   |

### Jenjang Pendidikan

| No.    | Jenjang Pendidikan | Frekuensi | Prosentase |
|--------|--------------------|-----------|------------|
| 1.     | D3                 | 2         | 4,17       |
| 2.     | S1                 | 34        | 70,83      |
| 3.     | S2                 | 12        | 25,00      |
| Jumlah |                    | 48        | 100        |



## Lampiran 4

## Hasil Uji Kebaikan Data

## Uji Validitas dan Reliabilitas X2

## Case Processing Summary

|       |                       | N  | %     |
|-------|-----------------------|----|-------|
| Cases | Valid                 | 48 | 100.0 |
|       | Excluded <sup>a</sup> | 0  | .0    |
|       | Total                 | 48 | 100.0 |

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

## Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .771             | 5          |

## Item Statistics

|      | Mean | Std. Deviation | N  |
|------|------|----------------|----|
| X2.1 | 4.13 | .761           | 48 |
| X2.2 | 3.67 | 1.173          | 48 |
| X2.3 | 3.94 | .755           | 48 |
| X2.4 | 4.04 | .713           | 48 |
| X2.5 | 4.02 | .863           | 48 |

## Item-Total Statistics

|      | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| X2.1 | 15.67                      | 7.248                          | .498                             | .745                             |
| X2.2 | 16.13                      | 5.814                          | .474                             | .782                             |
| X2.3 | 15.85                      | 6.510                          | .724                             | .676                             |
| X2.4 | 15.75                      | 6.830                          | .679                             | .695                             |
| X2.5 | 15.77                      | 6.989                          | .469                             | .754                             |

**Scale Statistics**

| Mean  | Variance | Std. Deviation | N of Items |
|-------|----------|----------------|------------|
| 19.79 | 9.871    | 3.142          | 5          |



## Uji Validitas dan Reliabilitas X3

### Case Processing Summary

|       |                       | N  | %     |
|-------|-----------------------|----|-------|
| Cases | Valid                 | 48 | 100.0 |
|       | Excluded <sup>a</sup> | 0  | .0    |
|       | Total                 | 48 | 100.0 |

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

### Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .742             | 5          |

### Item Statistics

|      | Mean | Std. Deviation | N  |
|------|------|----------------|----|
| X3.1 | 4.52 | .684           | 48 |
| X3.2 | 4.31 | .879           | 48 |
| X3.3 | 4.44 | .681           | 48 |
| X3.4 | 4.17 | .694           | 48 |
| X3.5 | 4.33 | .694           | 48 |

### Item-Total Statistics

|      | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| X3.1 | 17.25                      | 4.660                          | .486                             | .703                             |
| X3.2 | 17.46                      | 4.381                          | .383                             | .756                             |
| X3.3 | 17.33                      | 4.567                          | .526                             | .690                             |
| X3.4 | 17.60                      | 4.372                          | .589                             | .666                             |
| X3.5 | 17.44                      | 4.379                          | .586                             | .668                             |

### Scale Statistics

| Mean  | Variance | Std. Deviation | N of Items |
|-------|----------|----------------|------------|
| 21.77 | 6.563    | 2.562          | 5          |

## Uji Validitas dan Reliabilitas Y tidak valid

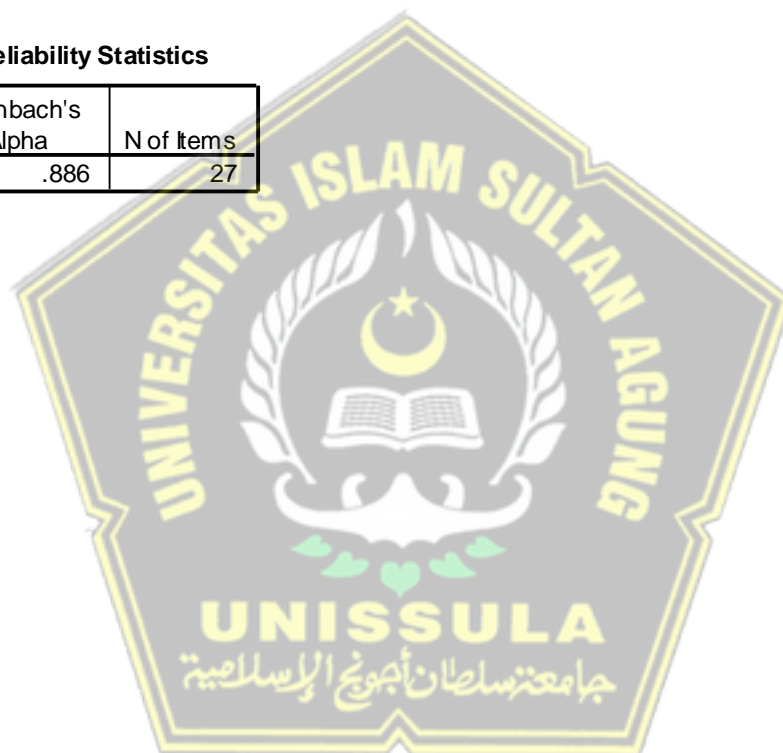
### Case Processing Summary

|       |                       | N  | %     |
|-------|-----------------------|----|-------|
| Cases | Valid                 | 48 | 100.0 |
|       | Excluded <sup>a</sup> | 0  | .0    |
|       | Total                 | 48 | 100.0 |

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

### Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .886             | 27         |



## Item Statistics

|       | Mean | Std. Deviation | N  |
|-------|------|----------------|----|
| Y1.1  | 3.48 | .583           | 48 |
| Y1.2  | 3.40 | .644           | 48 |
| Y1.3  | 3.50 | .546           | 48 |
| Y1.4  | 3.60 | .494           | 48 |
| Y1.5  | 3.56 | .542           | 48 |
| Y1.6  | 3.44 | .542           | 48 |
| Y1.7  | 3.60 | .536           | 48 |
| Y1.8  | 3.38 | .703           | 48 |
| Y1.9  | 3.50 | .583           | 48 |
| Y1.10 | 3.69 | .552           | 48 |
| Y1.11 | 3.85 | .618           | 48 |
| Y1.12 | 3.35 | .934           | 48 |
| Y1.13 | 3.63 | .640           | 48 |
| Y1.14 | 3.65 | .601           | 48 |
| Y1.15 | 3.54 | .544           | 48 |
| Y1.16 | 3.48 | .583           | 48 |
| Y1.17 | 3.38 | .531           | 48 |
| Y1.18 | 3.50 | .546           | 48 |
| Y1.19 | 3.48 | .714           | 48 |
| Y1.20 | 3.50 | .684           | 48 |
| Y1.21 | 3.40 | .707           | 48 |
| Y1.22 | 3.65 | .635           | 48 |
| Y1.23 | 3.56 | .712           | 48 |
| Y1.24 | 3.56 | .542           | 48 |
| Y1.25 | 3.50 | .583           | 48 |
| Y1.26 | 3.50 | .546           | 48 |
| Y1.27 | 3.38 | .640           | 48 |



## Item-Total Statistics

|       | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| Y1.1  | 91.56                      | 63.953                         | .635                             | .878                             |
| Y1.2  | 91.65                      | 65.723                         | .390                             | .884                             |
| Y1.3  | 91.54                      | 65.190                         | .536                             | .881                             |
| Y1.4  | 91.44                      | 66.592                         | .418                             | .883                             |
| Y1.5  | 91.48                      | 65.106                         | .550                             | .880                             |
| Y1.6  | 91.60                      | 66.202                         | .421                             | .883                             |
| Y1.7  | 91.44                      | 66.805                         | .356                             | .884                             |
| Y1.8  | 91.67                      | 63.674                         | .538                             | .880                             |
| Y1.9  | 91.54                      | 64.083                         | .620                             | .879                             |
| Y1.10 | 91.35                      | 67.638                         | .250                             | .887                             |
| Y1.11 | 91.19                      | 68.879                         | .092                             | .891                             |
| Y1.12 | 91.69                      | 62.858                         | .438                             | .884                             |
| Y1.13 | 91.42                      | 63.610                         | .607                             | .879                             |
| Y1.14 | 91.40                      | 64.627                         | .540                             | .880                             |
| Y1.15 | 91.50                      | 65.191                         | .538                             | .881                             |
| Y1.16 | 91.56                      | 64.294                         | .596                             | .879                             |
| Y1.17 | 91.67                      | 66.482                         | .398                             | .884                             |
| Y1.18 | 91.54                      | 65.658                         | .481                             | .882                             |
| Y1.19 | 91.56                      | 62.336                         | .653                             | .877                             |
| Y1.20 | 91.54                      | 63.785                         | .545                             | .880                             |
| Y1.21 | 91.65                      | 65.085                         | .406                             | .884                             |
| Y1.22 | 91.40                      | 65.734                         | .395                             | .884                             |
| Y1.23 | 91.48                      | 67.531                         | .186                             | .889                             |
| Y1.24 | 91.48                      | 65.914                         | .455                             | .882                             |
| Y1.25 | 91.54                      | 65.785                         | .432                             | .883                             |
| Y1.26 | 91.54                      | 67.147                         | .309                             | .885                             |
| Y1.27 | 91.67                      | 65.674                         | .398                             | .884                             |

## Scale Statistics

| Mean  | Variance | Std. Deviation | N of Items |
|-------|----------|----------------|------------|
| 95.04 | 70.211   | 8.379          | 27         |

## Uji Validitas dan Reliabilitas Y sudah valid

### Case Processing Summary

|       |                       | N  | %     |
|-------|-----------------------|----|-------|
| Cases | Valid                 | 48 | 100.0 |
|       | Excluded <sup>a</sup> | 0  | .0    |
|       | Total                 | 48 | 100.0 |

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

### Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .894             | 24         |

### Item Statistics

|       | Mean | Std. Deviation | N  |
|-------|------|----------------|----|
| Y1.1  | 3.48 | .583           | 48 |
| Y1.2  | 3.40 | .644           | 48 |
| Y1.3  | 3.50 | .546           | 48 |
| Y1.4  | 3.60 | .494           | 48 |
| Y1.5  | 3.56 | .542           | 48 |
| Y1.6  | 3.44 | .542           | 48 |
| Y1.7  | 3.60 | .536           | 48 |
| Y1.8  | 3.38 | .703           | 48 |
| Y1.9  | 3.50 | .583           | 48 |
| Y1.12 | 3.35 | .934           | 48 |
| Y1.13 | 3.63 | .640           | 48 |
| Y1.14 | 3.65 | .601           | 48 |
| Y1.15 | 3.54 | .544           | 48 |
| Y1.16 | 3.48 | .583           | 48 |
| Y1.17 | 3.38 | .531           | 48 |
| Y1.18 | 3.50 | .546           | 48 |
| Y1.19 | 3.48 | .714           | 48 |
| Y1.20 | 3.50 | .684           | 48 |
| Y1.21 | 3.40 | .707           | 48 |
| Y1.22 | 3.65 | .635           | 48 |
| Y1.24 | 3.56 | .542           | 48 |
| Y1.25 | 3.50 | .583           | 48 |
| Y1.26 | 3.50 | .546           | 48 |
| Y1.27 | 3.38 | .640           | 48 |

### Item-Total Statistics

|       | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| Y1.1  | 80.46                      | 57.785                         | .612                             | .887                             |
| Y1.2  | 80.54                      | 59.488                         | .367                             | .893                             |
| Y1.3  | 80.44                      | 58.379                         | .584                             | .888                             |
| Y1.4  | 80.33                      | 60.184                         | .407                             | .892                             |
| Y1.5  | 80.38                      | 58.750                         | .542                             | .889                             |
| Y1.6  | 80.50                      | 59.702                         | .424                             | .891                             |
| Y1.7  | 80.33                      | 60.270                         | .360                             | .893                             |
| Y1.8  | 80.56                      | 57.485                         | .522                             | .889                             |
| Y1.9  | 80.44                      | 57.358                         | .662                             | .886                             |
| Y1.12 | 80.58                      | 56.716                         | .424                             | .894                             |
| Y1.13 | 80.31                      | 57.241                         | .609                             | .887                             |
| Y1.14 | 80.29                      | 58.339                         | .528                             | .889                             |
| Y1.15 | 80.40                      | 58.755                         | .539                             | .889                             |
| Y1.16 | 80.46                      | 57.913                         | .597                             | .888                             |
| Y1.17 | 80.56                      | 59.996                         | .398                             | .892                             |
| Y1.18 | 80.44                      | 59.102                         | .494                             | .890                             |
| Y1.19 | 80.46                      | 55.615                         | .697                             | .884                             |
| Y1.20 | 80.44                      | 57.060                         | .583                             | .888                             |
| Y1.21 | 80.54                      | 58.807                         | .391                             | .893                             |
| Y1.22 | 80.29                      | 59.488                         | .373                             | .893                             |
| Y1.24 | 80.38                      | 59.601                         | .437                             | .891                             |
| Y1.25 | 80.44                      | 59.145                         | .453                             | .891                             |
| Y1.26 | 80.44                      | 60.719                         | .398                             | .894                             |
| Y1.27 | 80.56                      | 59.273                         | .392                             | .892                             |

### Scale Statistics

| Mean  | Variance | Std. Deviation | N of Items |
|-------|----------|----------------|------------|
| 83.94 | 63.549   | 7.972          | 24         |

## Lampiran 5

## Hasil Uji Kualitas Data

## Uji Statistik Deskriptif

| Variabel                         | Minimum | Maksimum | Mean  | Standar<br>Deviasi | Kisaran<br>aktual | Kisaran<br>teoritis |
|----------------------------------|---------|----------|-------|--------------------|-------------------|---------------------|
| Ketidakpastian lingkungan        | 25      | 52       | 40,96 | 6,517              | 25-52             | 11-55               |
| Perkembangan teknologi informasi | 12      | 25       | 19,79 | 3,142              | 12-25             | 5-25                |
| Desentralisasi                   | 15      | 25       | 21,77 | 2,562              | 15-25             | 5-25                |
| Praktik Akuntansi Manajemen      | 66      | 106      | 83,93 | 7,971              | 66-106            | 24-120              |

## Lampiran 6

## Hasil Uji Asumsi Klasik

## Uji Normalitas

## One-Sample Kolmogorov-Smirnov Test

|                                  |                | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N                                |                | 48                      |
| Normal Parameters <sup>a,b</sup> | Mean           | .0000000                |
|                                  | Std. Deviation | 4.89205390              |
| Most Extreme Differences         | Absolute       | .101                    |
|                                  | Positive       | .094                    |
|                                  | Negative       | -.101                   |
| Kolmogorov-Smirnov Z             |                | .699                    |
| Asymp. Sig. (2-tailed)           |                | .712                    |

a. Test distribution is Normal.

b. Calculated from data.

## Uji Multikolinearitas

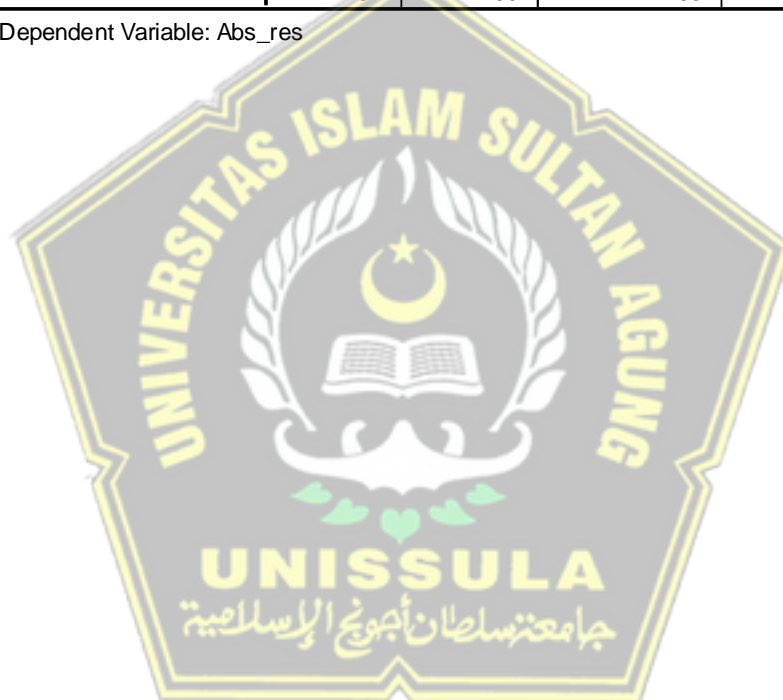
| Model |                                  | Collinearity Statistics |       |
|-------|----------------------------------|-------------------------|-------|
|       |                                  | Tolerance               | VIF   |
| 1     | Ketidakpastian Lingkungan        | .817                    | 1.224 |
|       | Perkembangan teknologi informasi | .802                    | 1.246 |
|       | Desentralisasi                   | .894                    | 1.119 |

## Uji Heteroskedastisitas

**Coefficients<sup>a</sup>**

| Model |                                  | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|-------|----------------------------------|-----------------------------|------------|---------------------------|-------|------|
|       |                                  | B                           | Std. Error | Beta                      |       |      |
| 1     | (Constant)                       | 4.879                       | 5.027      |                           | .970  | .337 |
|       | Ketidakpastian Lingkungan        | -.054                       | .086       | -.103                     | -.629 | .533 |
|       | Perkembangan teknologi informasi | .191                        | .180       | .176                      | 1.063 | .294 |
|       | Desentralisasi                   | -.137                       | .209       | -.103                     | -.656 | .515 |

a. Dependent Variable: Abs\_res



## Lampiran 7

## Analisis Regresi Linear Berganda

## Uji Regresi Berganda

| Model |                                  | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|-------|----------------------------------|-----------------------------|------------|---------------------------|-------|------|
|       |                                  | B                           | Std. Error | Beta                      |       |      |
| 1     | (Constant)                       | 27.614                      | 7.319      |                           | 3.773 | .000 |
|       | Ketidakpastian Lingkungan        | .417                        | .125       | .341                      | 3.334 | .002 |
|       | Perkembangan teknologi informasi | 1.197                       | .262       | .472                      | 4.568 | .000 |
|       | Desentralisasi                   | .713                        | .305       | .229                      | 2.342 | .024 |

