

**LAMPIRAN 5**  
**TABULASI DATA *BUDGETARY SLACK***

NO	<i>BUDGETARY SLACK</i>					TOTAL BS
	BS 1	BS 2	BS 3	BS 4	BS 5	
1	4	5	6	5	6	26
2	6	5	4	7	7	29
3	6	6	6	6	6	30
4	4	5	4	4	5	22
5	3	4	6	7	5	25
6	5	5	5	4	4	23
7	4	5	5	6	7	27
8	6	6	6	6	6	30
9	6	6	6	6	6	30
10	6	6	6	6	6	30
11	6	7	7	7	6	33
12	6	6	7	7	6	32
13	5	4	5	4	5	23
14	7	6	4	5	5	27
15	6	6	6	6	6	30
16	6	6	7	5	4	28
17	4	6	7	6	6	29
18	6	6	6	6	6	30
19	4	4	4	5	5	22
20	3	6	4	5	5	23
21	6	6	6	6	6	30
22	6	4	7	6	6	29
23	6	6	6	6	6	30
24	5	5	6	6	6	28
25	2	5	5	5	5	22
26	5	5	6	6	6	28
27	6	6	6	6	6	30
28	6	6	6	6	6	30
29	5	6	4	6	5	26
30	6	6	6	6	6	30
31	5	6	7	4	7	29
32	5	5	4	4	4	22
33	5	5	4	6	6	26
34	6	5	6	6	6	29
35	5	6	4	4	6	25

36	6	7	7	6	7	33
37	2	5	4	5	7	23
38	5	5	5	5	5	25
39	5	6	6	6	5	28
40	2	5	4	6	6	23
41	4	4	5	6	5	24
42	4	4	4	4	4	20
43	4	5	2	5	5	21
44	5	5	4	5	6	25
45	6	6	6	6	6	30
46	5	6	5	6	6	28
47	5	5	5	5	5	25
48	6	6	6	6	6	30
49	5	6	7	4	7	29
50	5	5	4	6	6	26
51	6	5	6	6	6	29
52	4	6	7	6	6	29
53	6	6	6	6	6	30
54	2	5	5	5	5	22
55	5	6	6	6	5	28
56	5	6	5	6	6	28
57	4	5	6	5	6	26
58	6	5	4	7	7	29
59	4	5	4	4	5	22
60	5	5	5	4	4	23
61	2	5	4	6	6	23
62	4	5	6	5	6	26
63	6	7	7	7	7	34
64	7	7	7	7	7	35
65	7	7	7	7	7	35
66	6	5	7	6	6	30
67	7	7	7	7	7	35

**LAMPIRAN 6**  
**TABULASI DATA *BUDGET EMPHASIS***

NO	<i>BUDGET EMPHASIS</i>					TOTAL BE
	BE 1	BE 2	BE 3	BE 4	BE 5	
1	5	5	5	6	6	27
2	5	4	5	6	6	26
3	4	6	4	6	4	24
4	4	7	4	6	5	26
5	5	5	5	5	5	25
6	4	5	4	5	5	23
7	6	6	5	6	5	28
8	4	4	5	6	4	23
9	6	5	5	5	5	26
10	6	6	5	5	5	27
11	6	5	6	7	7	31
12	7	6	5	5	6	29
13	5	5	4	4	5	23
14	7	6	5	5	5	28
15	4	6	5	4	5	24
16	7	6	4	4	5	26
17	5	4	5	6	6	26
18	4	5	5	6	6	26
19	4	6	5	4	5	24
20	4	6	4	5	4	23
21	4	4	6	6	4	24
22	6	5	5	5	5	26
23	6	6	6	6	6	30
24	5	5	4	6	6	26
25	3	4	5	6	5	23
26	7	4	5	5	5	26
27	4	6	5	4	3	22
28	7	5	6	4	5	27

29	5	5	6	4	4	24
30	6	4	5	5	6	26
31	6	4	5	5	6	26
32	3	5	6	5	4	23
33	6	5	6	4	6	27
34	4	5	5	5	7	26
35	5	5	5	5	5	25
36	6	6	6	7	6	31
37	6	4	4	4	5	23
38	6	6	6	6	6	30
39	4	4	4	4	4	20
40	5	5	5	5	5	25
41	6	5	7	6	5	29
42	5	6	6	7	6	30
43	4	7	6	5	6	28
44	6	4	5	5	5	25
45	4	5	4	4	4	21
46	4	5	4	4	4	21
47	6	6	5	4	4	25
48	6	4	5	5	6	26
49	6	4	5	5	6	26
50	6	5	6	4	6	27
51	4	5	5	5	7	26
52	5	4	5	6	6	26
53	6	4	5	5	6	26
54	3	4	5	4	5	21
55	6	5	4	7	4	26
56	4	5	4	4	4	21
57	5	5	5	6	6	27
58	5	4	5	6	6	26
59	4	5	4	6	5	24
60	4	5	4	5	5	23
61	5	5	5	5	5	25
62	5	5	5	6	6	27
63	7	7	7	7	7	35
64	7	7	7	7	7	35
65	7	7	7	7	7	35
66	7	7	5	5	6	30
67	7	7	7	7	7	35

**LAMPIRAN 7**  
**TABULASI DATA VARIABEL PARTISIPASI ANGGARAN**

NO	PARTISIPASI ANGGARAN					TOTAL PA
	PA 1	PA 2	PA 3	PA 4	PA 5	
1	3	4	4	3	3	17
2	6	6	6	6	6	30
3	6	6	6	6	6	30
4	5	4	4	6	5	24
5	5	5	5	7	6	28
6	4	4	5	6	5	24
7	6	6	6	6	6	30
8	7	7	6	5	5	30
9	6	6	6	6	6	30
10	6	6	6	6	6	30
11	5	5	6	6	4	26
12	5	5	5	5	5	25
13	5	5	5	5	4	24
14	6	6	6	6	6	30
15	6	6	6	6	6	30
16	6	6	6	6	6	30
17	6	6	7	5	6	30
18	6	5	5	7	7	30
19	5	5	4	6	4	24
20	4	4	3	3	4	18
21	6	6	6	6	6	30
22	6	6	6	6	6	30

23	5	4	6	6	6	27
24	6	7	7	5	5	30
25	6	6	5	4	3	24
26	6	6	6	6	6	30
27	5	6	7	6	6	30
28	6	6	6	6	6	30
29	6	6	5	4	5	26
30	6	6	6	6	6	30
31	6	6	7	6	5	30
32	5	6	4	5	4	24
33	4	3	3	3	4	17
34	6	5	7	6	6	30
35	5	5	5	7	6	28
36	5	6	7	4	4	26
37	4	5	4	6	5	24
38	4	4	4	4	4	20
39	5	5	5	5	5	25
40	6	6	6	6	6	30
41	7	5	6	5	6	29
42	5	6	4	3	6	24
43	4	3	2	3	6	18
44	4	4	5	4	4	21
45	5	5	5	5	5	25
46	6	6	6	6	6	30
47	7	7	7	7	7	35
48	6	6	6	6	6	30
49	6	6	7	6	5	30
50	4	3	3	3	4	17
51	6	5	7	6	6	30
52	6	6	7	5	6	30
53	6	6	6	6	6	30
54	6	6	5	4	3	24
55	5	5	5	5	5	25
56	6	6	6	6	6	30
57	3	4	4	3	3	17
58	6	6	6	6	6	30
59	5	4	4	6	5	24
60	4	4	5	6	5	24
61	6	6	6	6	6	30

62	3	4	4	3	3	17
63	6	6	6	6	6	30
64	6	6	7	7	7	33
65	7	7	7	7	7	35
66	6	6	5	7	6	30
67	7	7	7	7	7	35

**LAMPIRAN 8**  
**TABULASI DATA VARIABEL ASIMETRI INFORMASI**

NO	ASIMETRI INFORMASI					TOTAL AI
	AI 1	AI 2	AI 3	AI 4	AI 5	
1	6	5	5	4	7	27
2	6	6	6	6	6	30
3	5	5	5	5	5	25
4	6	6	7	7	6	32
5	6	5	7	6	7	31
6	5	6	5	7	6	29
7	4	3	4	4	4	19
8	5	5	5	5	5	25
9	4	5	6	5	6	26
10	6	5	6	5	4	26
11	6	6	6	6	6	30
12	6	7	5	7	6	31
13	6	7	5	4	7	29
14	4	4	4	4	3	19

15	5	5	5	5	5	25
16	6	6	6	6	6	30
17	6	6	6	6	6	30
18	4	6	5	6	5	26
19	6	6	7	7	6	32
20	5	6	6	6	6	29
21	5	5	5	5	5	25
22	6	6	6	6	6	30
23	6	6	6	7	6	31
24	6	6	6	6	6	30
25	6	6	6	7	7	32
26	6	5	7	6	6	30
27	5	5	6	4	5	25
28	6	7	4	4	4	25
29	6	4	5	6	7	28
30	6	6	5	4	5	26
31	6	6	6	6	6	30
32	6	7	6	7	6	32
33	6	4	6	5	6	27
34	6	6	5	7	6	30
35	6	7	6	6	6	31
36	6	6	6	6	6	30
37	6	6	5	6	6	29
38	6	6	5	5	5	27
39	4	4	4	4	4	20
40	5	6	5	6	6	28
41	5	5	5	5	5	25
42	7	7	7	7	7	35
43	6	6	6	6	6	30
44	6	7	5	4	6	28
45	6	6	5	4	6	27
46	7	4	5	6	7	29
47	5	6	7	5	6	29
48	6	6	5	4	5	26
49	6	6	6	6	6	30
50	6	4	6	5	6	27
51	6	6	5	7	6	30
52	6	6	6	6	6	30
53	6	6	5	4	5	26



54	6	6	6	7	7	32
55	4	4	4	4	4	20
56	7	4	5	6	7	29
57	6	5	5	4	7	27
58	6	6	6	6	6	30
59	6	6	7	7	6	32
60	5	6	5	7	6	29
61	5	6	5	6	6	28
62	6	5	5	4	7	27
63	6	5	6	6	6	29
64	7	7	7	7	7	35
65	7	7	7	7	7	35
66	6	6	6	6	6	30
67	7	7	7	7	7	35

**LAMPIRAN 9**  
**TABULASI DATA VARIABEL *SELF ESTEEM***

NO	<i>SELF ESTEEM</i>					TOTAL SE
	SE 1	SE 2	SE 3	SE 4	SE 5	
1	4	3	3	4	3	17
2	7	7	6	4	5	29
3	6	6	5	6	6	29
4	7	7	7	7	7	35
5	4	4	5	5	5	23
6	5	5	5	4	4	23

7	5	5	5	5	6	26
8	5	5	6	6	6	28
9	5	5	5	5	5	25
10	5	5	5	5	5	25
11	5	6	5	6	7	29
12	7	6	5	6	5	29
13	5	5	4	4	5	23
14	5	6	6	4	5	26
15	6	6	5	5	6	28
16	6	7	5	6	5	29
17	5	6	6	7	6	30
18	6	7	7	6	6	32
19	7	7	7	7	7	35
20	7	7	7	7	7	35
21	6	5	6	5	6	28
22	6	6	5	6	6	29
23	5	5	6	4	4	24
24	7	7	4	5	6	29
25	6	6	6	6	6	30
26	6	7	5	4	7	29
27	5	5	6	6	7	29
28	5	6	4	6	7	28
29	5	5	4	7	6	27
30	6	6	6	6	6	30
31	6	6	6	6	5	29
32	7	7	7	7	7	35
33	4	3	3	3	4	17
34	6	6	6	6	5	29
35	4	4	4	5	6	23
36	5	6	6	7	6	30
37	4	4	4	5	6	23
38	7	7	7	7	7	35
39	6	6	6	6	6	30
40	4	4	4	4	4	20
41	4	5	6	4	7	26
42	6	7	7	5	6	31
43	5	5	5	5	5	25
44	7	6	5	5	6	29
45	4	3	4	3	3	17

46	6	5	5	6	5	27
47	6	7	7	6	5	31
48	6	6	6	6	6	30
49	6	6	6	6	5	29
50	4	3	3	3	4	17
51	6	6	6	6	5	29
52	5	6	6	7	6	30
53	6	6	6	6	6	30
54	6	6	6	6	6	30
55	6	6	6	6	6	30
56	6	5	5	6	5	27
57	4	3	3	4	3	17
58	7	7	6	4	5	29
59	7	7	7	7	7	35
60	5	5	5	4	4	23
61	4	4	4	4	4	20
62	4	3	3	4	3	17
63	6	6	6	6	6	30
64	7	7	7	7	7	35
65	7	7	7	7	7	35
66	7	7	6	6	4	30
67	7	7	7	7	7	35

**LAMPIRAN 10**

<b>TABULASI DATA VARIABEL KOMITMEN ORAGNISASI</b>	
<b>NO</b>	<b>KOMITMEN ORGANISASI</b>

	KO 1	KO 2	KO 3	KO 4	KO 5	KO 6	KO 7	KO 8	KO 9	TOT
1	5	5	5	5	5	5	5	5	6	
2	5	5	6	4	4	6	3	5	5	
3	6	6	6	6	5	4	4	5	5	
4	2	2	3	3	3	3	2	2	5	
5	5	5	5	5	6	5	4	4	7	
6	4	4	4	4	5	5	4	4	6	
7	4	4	4	5	4	5	5	4	7	
8	6	5	5	5	5	4	6	6	5	
9	5	4	6	4	4	4	4	6	5	
10	5	4	4	5	5	4	4	5	6	
11	6	7	7	5	6	5	4	6	6	
12	7	7	7	5	5	5	5	5	7	
13	5	4	5	4	4	4	4	4	6	
14	4	4	5	4	5	6	4	4	6	
15	6	6	6	5	4	5	5	4	6	
16	3	4	4	5	6	5	6	5	5	
17	4	3	4	4	5	5	7	5	6	
18	3	3	4	3	3	4	2	3	5	
19	2	2	2	2	2	5	2	2	6	
20	7	6	5	4	5	4	6	3	7	
21	3	4	5	6	7	4	5	6	7	
22	5	4	5	4	5	4	6	3	7	
23	7	7	6	6	6	6	6	6	7	
24	4	5	4	5	4	5	7	2	7	
25	3	2	2	3	2	2	2	3	6	
26	4	5	4	5	4	5	6	4	6	
27	5	5	5	6	5	4	5	5	7	
28	4	5	6	4	5	5	5	6	7	
29	5	5	5	4	4	4	4	3	6	
30	5	4	4	4	6	5	4	4	6	
31	5	4	4	4	6	5	6	4	5	
32	3	3	3	2	3	2	1	2	6	
33	6	5	5	5	4	5	4	5	7	
34	5	4	5	4	5	4	4	5	7	
35	5	5	6	6	5	4	3	6	6	
36	5	6	6	6	6	6	4	6	7	
37	4	3	4	4	4	5	4	7	5	
38	4	5	5	5	4	3	4	3	6	

39	7	7	7	7	7	6	6	6	7	
40	5	5	5	5	5	5	5	5	6	
41	6	6	6	6	6	6	4	6	5	
42	5	4	5	6	5	5	6	4	7	
43	6	6	6	6	6	6	5	5	7	
44	7	7	7	7	7	7	7	7	7	
45	5	6	6	5	6	7	6	6	7	
46	6	7	6	6	7	7	7	6	7	
47	4	5	5	6	4	5	4	4	7	
48	5	4	4	4	6	5	4	4	6	
49	5	4	4	4	6	5	6	4	5	
50	6	5	5	5	4	5	4	5	7	
51	5	4	5	4	5	4	4	5	7	
52	4	3	4	4	5	5	7	5	6	
53	5	4	4	4	6	5	4	4	6	
54	3	2	2	3	2	2	2	3	6	
55	7	7	7	7	7	6	6	6	7	
56	6	7	6	6	7	7	7	6	7	
57	5	5	5	5	5	5	5	5	6	
58	5	5	6	4	4	6	3	5	5	
59	2	2	3	3	3	3	2	2	5	
60	4	4	4	4	5	5	4	4	6	
61	5	5	5	5	5	5	5	5	6	
62	5	5	5	5	5	5	5	5	6	
63	6	6	6	6	6	6	6	7	7	
64	6	6	6	6	6	6	6	6	7	
65	7	7	6	5	7	7	4	7	7	
66	6	6	7	5	7	7	6	5	5	
67	6	6	7	6	7	7	5	6	5	

**LAMPIRAN 11**  
**UJI VALIDITAS VARIABEL *BUDGETARY SLACK***

**Correlations**

		BS1	BS2	BS3	BS4	BS5	TOTALBS
BS1	Pearson Correlation	1	,532**	,470**	,381**	,286*	,767**
	Sig. (2-tailed)		,000	,000	,001	,019	,000
	N	67	67	67	67	67	67
BS2	Pearson Correlation	,532**	1	,506**	,400**	,441**	,757**
	Sig. (2-tailed)	,000		,000	,001	,000	,000
	N	67	67	67	67	67	67
BS3	Pearson Correlation	,470**	,506**	1	,400**	,384**	,775**
	Sig. (2-tailed)	,000	,000		,001	,001	,000
	N	67	67	67	67	67	67
BS4	Pearson Correlation	,381**	,400**	,400**	1	,546**	,713**
	Sig. (2-tailed)	,001	,001	,001		,000	,000
	N	67	67	67	67	67	67
BS5	Pearson Correlation	,286*	,441**	,384**	,546**	1	,673**
	Sig. (2-tailed)	,019	,000	,001	,000		,000
	N	67	67	67	67	67	67
TOTALBS	Pearson Correlation	,767**	,757**	,775**	,713**	,673**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	
	N	67	67	67	67	67	67

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

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

**LAMPIRAN 12**  
**UJI VALIDITAS VARIABEL *BUDGET EMPHASIS***

**Correlations**

		BE1	BE2	BE3	BE4	BE5	TOTALBE
BE1	Pearson Correlation	1	,257*	,415**	,201	,429**	,705**
	Sig. (2-tailed)		,036	,000	,103	,000	,000
	N	67	67	67	67	67	67
BE2	Pearson Correlation	,257*	1	,324**	,228	,169	,567**
	Sig. (2-tailed)	,036		,008	,064	,172	,000
	N	67	67	67	67	67	67
BE3	Pearson Correlation	,415**	,324**	1	,412**	,489**	,747**
	Sig. (2-tailed)	,000	,008		,001	,000	,000
	N	67	67	67	67	67	67
BE4	Pearson Correlation	,201	,228	,412**	1	,488**	,668**
	Sig. (2-tailed)	,103	,064	,001		,000	,000
	N	67	67	67	67	67	67
BE5	Pearson Correlation	,429**	,169	,489**	,488**	1	,747**
	Sig. (2-tailed)	,000	,172	,000	,000		,000
	N	67	67	67	67	67	67
TOTALBE	Pearson Correlation	,705**	,567**	,747**	,668**	,747**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	
	N	67	67	67	67	67	67

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

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

### LAMPIRAN 13

#### UJI VALIDITAS VARIABEL PARTISIPASI ANGGARAN

##### Correlations

		PA1	PA2	PA3	PA4	PA5	TOTALPA
PA1	Pearson Correlation	1	,830**	,738**	,618**	,672**	,900**
	Sig. (2-tailed)		,000	,000	,000	,000	,000
	N	67	67	67	67	67	67
PA2	Pearson Correlation	,830**	1	,755**	,508**	,493**	,836**
	Sig. (2-tailed)	,000		,000	,000	,000	,000
	N	67	67	67	67	67	67
PA3	Pearson Correlation	,738**	,755**	1	,612**	,551**	,866**
	Sig. (2-tailed)	,000	,000		,000	,000	,000
	N	67	67	67	67	67	67
PA4	Pearson Correlation	,618**	,508**	,612**	1	,725**	,827**
	Sig. (2-tailed)	,000	,000	,000		,000	,000
	N	67	67	67	67	67	67
PA5	Pearson Correlation	,672**	,493**	,551**	,725**	1	,813**
	Sig. (2-tailed)	,000	,000	,000	,000		,000
	N	67	67	67	67	67	67
TOTALPA	Pearson Correlation	,900**	,836**	,866**	,827**	,813**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	
	N	67	67	67	67	67	67

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



**LAMPIRAN 14**  
**UJI VALIDITAS VARIABEL ASIMETRI INFORMASI**

**Correlations**

		AI1	AI2	AI3	AI4	AI5	TOTALAI
AI1	Pearson Correlation	1	,430**	,501**	,396**	,664**	,758**
	Sig. (2-tailed)		,000	,000	,001	,000	,000
	N	67	67	67	67	67	67
AI2	Pearson Correlation	,430**	1	,384**	,427**	,321**	,680**
	Sig. (2-tailed)	,000		,001	,000	,008	,000
	N	67	67	67	67	67	67
AI3	Pearson Correlation	,501**	,384**	1	,584**	,528**	,782**
	Sig. (2-tailed)	,000	,001		,000	,000	,000
	N	67	67	67	67	67	67
AI4	Pearson Correlation	,396**	,427**	,584**	1	,505**	,795**
	Sig. (2-tailed)	,001	,000	,000		,000	,000
	N	67	67	67	67	67	67
AI5	Pearson Correlation	,664**	,321**	,528**	,505**	1	,784**
	Sig. (2-tailed)	,000	,008	,000	,000		,000
	N	67	67	67	67	67	67
TOTALAI	Pearson Correlation	,758**	,680**	,782**	,795**	,784**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	
	N	67	67	67	67	67	67

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

**LAMPIRAN 15**  
**UJI VALIDITAS VARIABEL *SELF ESTEEM***

**Correlations**

		SE1	SE2	SE3	SE4	SE5	TOTALSE
SE1	Pearson Correlation	1	,875**	,703**	,597**	,520**	,852**
	Sig. (2-tailed)		,000	,000	,000	,000	,000
	N	67	67	67	67	67	67
SE2	Pearson Correlation	,875**	1	,805**	,651**	,665**	,927**
	Sig. (2-tailed)	,000		,000	,000	,000	,000
	N	67	67	67	67	67	67
SE3	Pearson Correlation	,703**	,805**	1	,662**	,617**	,881**
	Sig. (2-tailed)	,000	,000		,000	,000	,000
	N	67	67	67	67	67	67
SE4	Pearson Correlation	,597**	,651**	,662**	1	,685**	,836**
	Sig. (2-tailed)	,000	,000	,000		,000	,000
	N	67	67	67	67	67	67
SE5	Pearson Correlation	,520**	,665**	,617**	,685**	1	,811**
	Sig. (2-tailed)	,000	,000	,000	,000		,000
	N	67	67	67	67	67	67
TOTALSE	Pearson Correlation	,852**	,927**	,881**	,836**	,811**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	
	N	67	67	67	67	67	67

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



KO6	Pearson Correlation	,579**	,687**	,658**	,576**	,715**	1	,570**	,624**	,210	,796**
	Sig. (2-tailed)	,000	,000	,000	,000	,000		,000	,000	,088	,000
	N	67	67	67	67	67	67	67	67	67	67
KO7	Pearson Correlation	,514**	,534**	,447**	,600**	,651**	,570**	1	,441**	,344**	,724**
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000		,000	,004	,000
	N	67	67	67	67	67	67	67	67	67	67
KO8	Pearson Correlation	,618**	,630**	,712**	,674**	,672**	,624**	,441**	1	,187	,790**
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000		,130	,000
	N	67	67	67	67	67	67	67	67	67	67
KO9	Pearson Correlation	,339**	,401**	,253*	,417**	,269*	,210	,344**	,187	1	,438**
	Sig. (2-tailed)	,005	,001	,038	,000	,028	,088	,004	,130		,000
	N	67	67	67	67	67	67	67	67	67	67
TOTALKO	Pearson Correlation	,852**	,913**	,873**	,861**	,854**	,796**	,724**	,790**	,438**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	,000	,000	
	N	67	67	67	67	67	67	67	67	67	67

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

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

**LAMPIRAN 17**  
**UJI RELIABILITAS VARIABEL *BUDGETARY SLACK***

**Reliability Statistics**

Cronbach's Alpha	N of Items
,778	5

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
BS1	22,39	7,908	,550	,749
BS2	21,91	9,689	,638	,720
BS3	21,94	8,148	,584	,728
BS4	21,79	9,531	,554	,738
BS5	21,64	10,082	,520	,750

**LAMPIRAN 18**  
**UJI RELIABILITAS VARIABEL *BUDGET EMPHASIS***

**Reliability Statistics**

Cronbach's Alpha	N of Items
,713	5

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
BE1	20,91	6,962	,450	,681
BE2	20,96	8,377	,327	,719
BE3	21,03	7,575	,597	,623
BE4	20,85	7,674	,452	,673
BE5	20,79	7,228	,571	,625

**LAMPIRAN 19**  
**UJI RELIABILITAS VARIABEL PARTISIPASI ANGGARAN**

**Reliability Statistics**

Cronbach's Alpha	N of Items
,900	5

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
PA1	21,64	13,930	,845	,860
PA2	21,67	14,345	,747	,879
PA3	21,60	13,002	,772	,873
PA4	21,66	13,441	,712	,888
PA5	21,73	14,199	,706	,887

**LAMPIRAN 20**  
**UJI RELIABILITAS VARIABEL ASIMETRI INFORMASI**

**Reliability Statistics**

Cronbach's Alpha	N of Items
,811	5

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
AI1	22,73	8,351	,637	,769
AI2	22,81	8,219	,486	,809
AI3	22,87	7,906	,653	,760
AI4	22,84	6,957	,619	,773
AI5	22,61	7,696	,644	,761



**LAMPIRAN 21**  
**UJI RELIABILITAS VARIABEL *SELF ESTEEM***

**Reliability Statistics**

Cronbach's Alpha	N of Items
,913	5

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
SE1	22,06	16,572	,776	,895
SE2	22,04	14,528	,876	,872
SE3	22,24	15,457	,806	,888
SE4	22,21	15,956	,738	,902
SE5	22,13	16,391	,704	,908

## LAMPIRAN 22

### UJI RELIABILITAS VARIABEL KOMITMEN ORGANISASI

#### Reliability Statistics

Cronbach's Alpha	N of Items
,927	9

#### Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
KO1	40,04	60,498	,805	,914
KO2	40,18	57,422	,880	,909
KO3	39,97	60,393	,833	,913
KO4	40,21	62,137	,822	,914
KO5	39,94	60,209	,806	,914
KO6	40,03	62,666	,739	,919
KO7	40,33	61,588	,632	,927
KO8	40,27	61,260	,722	,920
KO9	38,79	72,441	,363	,937

**LAMPIRAN 23**  
**UJI NORMALITAS**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		67
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	2,32368442
Most Extreme Differences	Absolute	,130
	Positive	,112
	Negative	-,130
Kolmogorov-Smirnov Z		1,065
Asymp. Sig. (2-tailed)		,207

a. Test distribution is Normal.

b. Calculated from data.

**LAMPIRAN 24**  
**UJI NORMALITAS MODERASI**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		67
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	2,33835674
Most Extreme Differences	Absolute	,151
	Positive	,129
	Negative	-,151
Kolmogorov-Smirnov Z		1,237
Asymp. Sig. (2-tailed)		,094

a. Test distribution is Normal.

b. Calculated from data.

**LAMPIRAN 25**  
**UJI MULTIKOLINEARITAS**

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	4,876	3,625		1,345	,184		
	Partisipasi Anggaran	,354	,074	,438	4,816	,000	,796	1,257
	Asimetri Informasi	-,150	,097	-,139	-1,538	,129	,803	1,246
	Self Esteem	,041	,073	,055	,563	,576	,696	1,437
	Komitmen Organisasi	,133	,039	,321	3,444	,001	,759	1,317
	Budget Emphasis	,386	,104	,350	3,716	,000	,743	1,347

a. Dependent Variable: Budgetary Slack

**LAMPIRAN 26**  
**UJI MULTIKOLINEARITAS MODERASI**

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

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics		
	B	Std. Error	Beta			Tolerance	VIF	
1	(Constant)	17,118	1,558		10,985	,000		
	x1.x5	,013	,003	,591	4,672	,000	,410	2,439
	x2.x5	-,007	,003	-,310	-2,449	,017	,410	2,437
	x3.x5	,001	,003	,050	,365	,716	,354	2,828
	x4.x5	,005	,001	,430	4,038	,000	,578	1,729

a. Dependent Variable: Budgetary Slack

**LAMPIRAN 27**  
**UJI HETEROKEDASTISITAS**

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	2,315	2,207		1,049	,298		
	Partisipasi Anggaran	,004	,045	,013	,095	,925	,796	1,257
	Asimetri Informasi	-,055	,059	-,123	-,928	,357	,803	1,246
	Self Esteem	-,088	,044	-,283	-1,990	,051	,696	1,437
	Komitmen Organisasi	,005	,024	,028	,208	,836	,759	1,317
	Budget Emphasis	,118	,063	,257	1,865	,067	,743	1,347

a. Dependent Variable: ABS\_RES2

**LAMPIRAN 28**  
**UJI HETEROKEDASTISITAS MODERASI**

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

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	1,874	,954		1,964	,054		
x1.x5	,001	,002	,083	,440	,662	,410	2,439
x2.x5	-,001	,002	-,097	-,513	,609	,410	2,437
x3.x5	-,002	,002	-,242	-1,184	,241	,354	2,828
x4.x5	,001	,001	,277	1,736	,088	,578	1,729

a. Dependent Variable: ABS\_RES2



## LAMPIRAN 29

### REGRESI LINEAR BERGANDA

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,712 <sup>a</sup>	,507	,475	2,655	1,264

a. Predictors: (Constant), Komitmen Organisasi, Partisipasi Anggaran, Asimetri Informasi, Self Esteem

b. Dependent Variable: Budgetary Slack

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7,594	3,900		1,947	,056
	Partisipasi Anggaran	,365	,081	,452	4,529	,000
	Asimetri Informasi	-,038	,102	-,036	-,375	,709
	Self Esteem	,088	,079	,118	1,118	,268
	Komitmen Organisasi	,191	,039	,460	4,912	,000

a. Dependent Variable: Budgetary Slack

**LAMPIRAN 30**  
**REGRESI LINEAR BERGANDA MODERASI**

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,770 <sup>a</sup>	,593	,567	2,413	1,310

a. Predictors: (Constant), x4.x5, x3.x5, x2.x5, x1.x5

b. Dependent Variable: Budgetary Slack

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	17,118	1,558		10,985	,000		
	x1.x5	,013	,003	,591	4,672	,000	,410	2,439
	x2.x5	-,007	,003	-,310	-2,449	,017	,410	2,437
	x3.x5	,001	,003	,050	,365	,716	,354	2,828
	x4.x5	,005	,001	,430	4,038	,000	,578	1,729

a. Dependent Variable: Budgetary Slack