



LAMPIRAN



LAMPIRAN 1
SURAT PENELITIAN



UNIVERSITAS MUHAMMADIYAH PONOROGO
FAKULTAS EKONOMI

Jl. Budi Utomo No. 10 Ponorogo 63471 Jawa Timur Indonesia
Telp (0352) 481124, Fax. (0352) 461796, e-mail : akademik@umpo.ac.id Website :www.umpo.ac.id
Akreditasi Institusi B oleh BAN-PT
(SK Nomor : 77/SK/BAN-PT/Ak-PPJ/PT/IV/2020)

Nomor : 656/IV.4/PN/2020
Hal : Permohonan Ijin Penelitian

7 Agustus 2020

Kepada :

Yth. Direktur PT. Industri Kereta Api (Persero) Madiun
Jl. Yos Sudarso No. 71, Madiun Lor, Manguharjo

Assalaamualaikum Wr. Wb.

Yang bertanda tangan di bawah ini :

Nama : SLAMET SANTOSO, SE, M.Si
NIK : 19701016 199904 12
Jabatan : Wakil Dekan Fakultas Ekonomi

Menerangkan bahwa mahasiswa :

Nama : WAHYU LESTARI
NIM : 16441241
Semester : VIII
Jurusan : Akuntansi
No. HP : 082234480880
Lokasi/Objek : PT. Industri Kereta Api (Persero) Madiun
Lama Penelitian : 3 Bulan
Bidang : -
Judul Skripsi : Pengaruh Penerapan Akuntansi Pertanggungjawaban dan Kompetensi terhadap Kinerja Manajerial dan Motivasi Kerja sebagai Variabel Moderasi

Nama tersebut adalah benar-benar mahasiswa Fakultas Ekonomi Universitas Muhammadiyah Ponorogo. Dalam hal ini mohon diberi kesempatan untuk mengadakan penelitian pada Instansi/Perusahaan yang saudara Pimpin guna melaksanakan tugas skripsi.

Demikian atas perhatian dan kerjasamanya, kami sampaikan terima kasih.

Wassalaamualaikum Wr. Wb.

Wakil Dekan,



SLAMET SANTOSO, SE, M.Si
NIK 19701016 199904 12



Madiun, 20 November 2020

No. : 02/211/INKA/2020
Lampiran : -
Perihal : Persetujuan Penelitian

Kepada Yth.
Wakil Dekan
Universitas Muhammadiyah Ponorogo

Menunjuk surat permohonan No. 656/IV.4/PN/2020 tanggal 7 Agustus 2020 tentang Permohonan Penelitian maka dengan ini kami sampaikan bahwa jadwal pelaksanaan Penelitian di PT INKA (Persero) sebagaimana nama tersebut dibawah :

| NAMA | NIM | JURUSAN |
|---------------|----------|-----------|
| WAHYU LESTARI | 16441241 | AKUNTANSI |

Yang sudah dapat kami setuju dengan jadwal sebagai berikut :

mulai tanggal : 18 Agustus 2020 s.d. 18 November 2020

Pelaksanaan Penelitian adalah Dep. PERENCANAAN, PENGELOLAAN & PENGEMBANGAN SDM

Dengan persyaratan :

- Menyerahkan Foto copy KTP + Kartu Mahasiswa dan pas foto ukuran 3 x 4 sebanyak 1 lembar per orang dan diserahkan ke Div. Human Capital pada hari pertama KP/ PKL.
- Untuk Penelitian Jurusan Teknik diharuskan membawa alat pelindung diri yang terdiri dari helm berwarna kuning polos, baju kerja lapangan dan safety shoes. (Milik Pribadi)
- Tidak diperbolehkan mengambil gambar, data, serta benda di Area PT. INKA (Persero) dalam bentuk apapun tanpa seijin Petugas
- Pelanggaran dalam bentuk apapun dapat dikenakan sanksi mulai pembatalan Penelitian sampai black list almamater yang bersangkutan.
- Membawa copy Surat Persetujuan ini saat hari Pertama masuk PKL.
- Melaporkan ke Bag. Keamanan terlebih dahulu jika membawa barang barang milik pribadi dalam bentuk apapun.
- Waktu Penelitian maksimal : 2 jam per hari, 2 pertemuan dalam 1 minggu, 3 bulan pelaksanaan.

Demikian kami sampaikan, dan atas kerjasamanya diucapkan terima kasih.

PT INDUSTRI KERETA API (Persero)
SM PERENCANAAN, PENGELOLAAN & PENGEMBANGAN SDM



SIGIT SUGIARTO

PT INDUSTRI KERETA API (Persero)

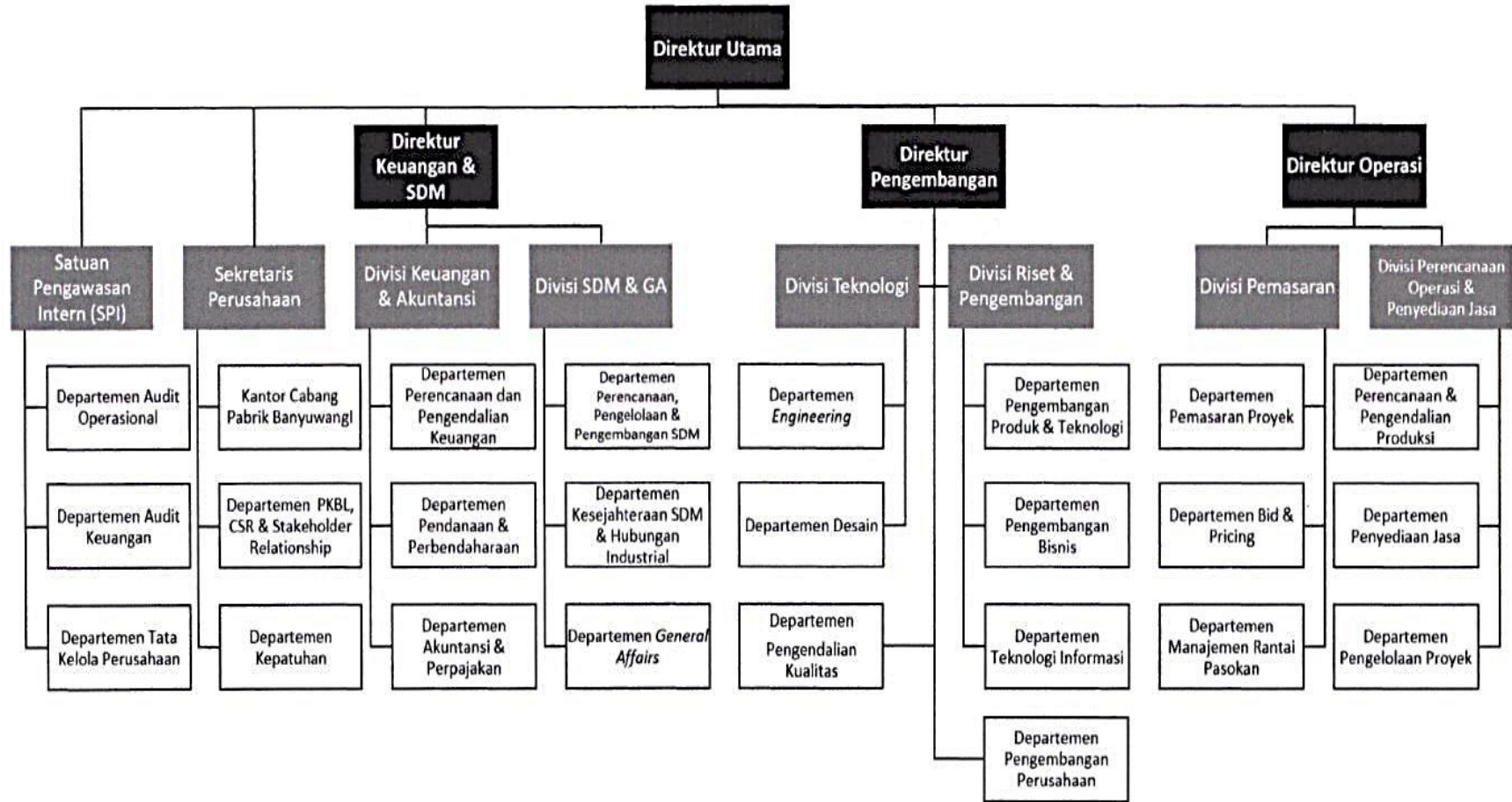
Kantor Pusat : Jl. Yos Sudarso No. 71 Madiun, Telp. (62-351) 452271 - 74, Facs. (62-351) 452275, Website : www.inka.co.id, email : sekretariat@inka.co.id
Kantor Perwakilan : Menara Taspen Lt. 3 Jl. Jend Sudirman Kav. 2 Jakarta, Telp.(62-21) 2514424, Facs. (62-21) 2514423 email : inkajkt@inka.co.id



LAMPIRAN 2

**STRUKTUR ORGANISASI
PT. INDUSTRI KERETA API
(PERSERO) MADIUN**

STRUKTUR ORGANISASI PT INDUSTRI KERETA API (Persero)





LAMPIRAN 3
KUESIONER

LEMBAR KUESIONER

Kepada

Yth. Responden PT. Industri Kereta Api (Persero)

Madiun

Dengan hormat,

Sehubungan dengan tugas akhir (skripsi) sebagai salah satu persyaratan kelulusan Strata-1 program studi S1 Akuntansi Fakultas Ekonomi Universitas Muhammadiyah Ponorogo. Peneliti bermaksud untuk menyusun skripsi dengan judul: “Pengaruh Penerapan Akuntansi Pertanggungjawaban Dan Kompetensi Terhadap Kinerja Manajerial Dengan Motivasi Kerja Sebagai Variabel Moderasi Pada PT. Industri Kereta Api (Persero) Madiun”. Peneliti menyadari sepenuhnya, kehadiran kuesioner ini sedikit banyak akan mengganggu aktivitas Bapak/Ibu yang sangat padat. Namun demikian dengan segala kerendahan hati peneliti memohon kiranya Bapak/Ibu dapat berpartisipasi dalam pengisian daftar pertanyaan berdasarkan keadaan yang sebenarnya.

Kerahasiaan mengenai identitas, data dan jawaban kuesioner ini akan saya jaga sesuai dengan etika penelitian. Kesediaan Bapak/Ibu dalam pengisian lembar kuesioner ini merupakan bantuan yang sangat bernilai bagi saya. Atas segala bantuan dan partisipasi Bapak/Ibu yang telah berkenaan meluangkan waktu untuk mengisi daftar pernyataan ini saya hanturkan terima kasih.

Ponorogo, 16 Oktober 2020

Hormat saya,

Wahyu Lestari

NIM. 16441241

IDENTITAS RESPONDEN

- Nama :
- Jenis Kelamin : Pria Wanita
- Umur : Tahun
- Jabatan :
- Bidang/Bagian :
- Masa Jabatan : < 1 Thn 1 Thn-5 Thn >5 Thn
- Pendidikan Terakhir : S3 S2 S1 Diploma Lain-lain

PETUNJUK PENGISIAN

1. Pada pertanyaan kuesioner, Bapak/Ibu diharapkan menjawab dengan memberikan tanda check list (√) pada salah satu pilihan dari skala 1 sampai 5 dengan spesifikasi sebagai berikut; skor 1 (STS = Sangat Tidak Setuju), skor 2 (TS = Tidak Setuju), skor 3 (RR = Ragu-ragu) atau netral, skor 4 (S = Setuju), dan skor 5 (SS = Sangat Setuju) sesuai dengan pengalaman anda.
2. Isilah semua nomor pertanyaan dalam kuesioner ini dan jangan ada yang terlewatkan.
3. Tidak ada penilaian benar atau salah atas jawaban yang dipilih.
4. Jawaban yang diberikan tidak akan mempengaruhi penilaian pihak perusahaan kepada Bapak/Ibu dan identitasnya menjadi rahasia yang diketahui oleh peneliti.
5. Atas kesediaan dan kerjasama Bapak/Ibu dalam pengisian pertanyaan atau kuesioner ini, saya ucapkan banyak terima kasih.

AKUNTANSI PERTANGGUNGJAWABAN

(Variabel X₁)

(Prima, 2014)

Pernyataan berikut ini digunakan untuk menggambarkan peran Bapak/Ibu dalam kegiatan akuntansi pertanggungjawaban. Jawablah dengan memberi tanda centang (√) untuk masing-masing pernyataan. Tiap pertanyaan dalam kuesioner akan diberi skor sebagai berikut :

STS = Sangat Tidak Setuju

TS = Tidak Setuju

N = Netral

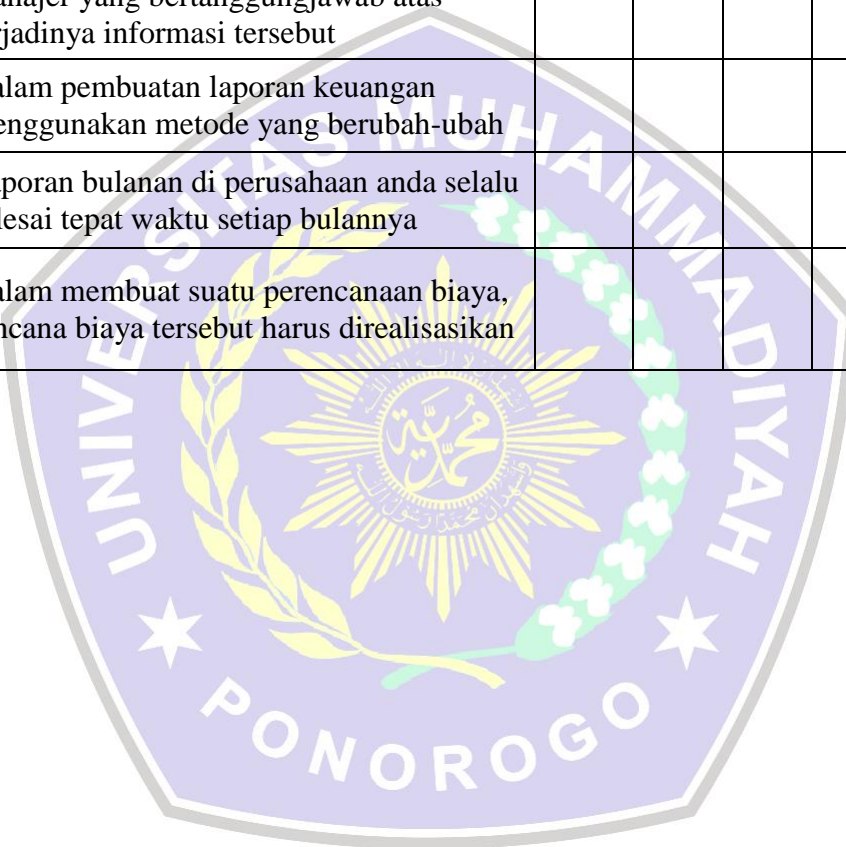
S = Setuju

SS = Sangat Setuju

| NO | PERNYATAAN | STS | TS | N | S | SS |
|---------------------|---|-----|----|---|---|----|
| STRUKTUR ORGANISASI | | | | | | |
| 1 | Dalam struktur organisasi di perusahaan bapak/ibu sudah ditentukan dengan jelas batas-batas wewenang dan tanggung jawab dari masing-masing pimpinan | | | | | |
| 2 | Bapak/ibu setuju adanya pengelompokan para karyawan ke dalam unit-unit organisasi yang didasarkan pada keahlian dari para karyawannya | | | | | |
| 3 | Dalam pelaksanaan prosedur kerja, semua karyawan hanya melakukan tugas dan tanggung jawabnya sendiri | | | | | |
| 4 | Sebagai pimpinan bapak/ibu harus mengetahui dengan jelas pembagian tugas, wewenang dan tanggung jawab yang diemban | | | | | |
| 5 | Pada waktu jam kerja tidak ada komunikasi antara manajer dengan bawahan | | | | | |

| | | | | | | |
|---|--|--|--|--|--|--|
| 6 | Di perusahaan bapak/ibu terdapat job description yang menunjukkan hubungan supervise, hubungan struktur dan hubungan pelaporan | | | | | |
| ANGGARAN | | | | | | |
| 7 | Sistem anggaran biaya yang berlaku digunakan sebagai alat pengendalian biaya | | | | | |
| 8 | Anggaran disusun sesuai dengan tingkat manajemen dalam organisasi | | | | | |
| 9 | Menurut bapak/ibu anggaran merupakan alat yang baik untuk mengkoordinasikan semua sumber daya perusahaan untuk mencapai target/tujuan tertentu | | | | | |
| 10 | Setiap manajer pusat pertanggungjawaban berperan serta dalam menyusun anggaran pada bidang yang dipimpin | | | | | |
| 11 | Setiap penyimpangan anggaran yang terjadi pada suatu bidang tidak dilaporkan pada manajer di atasnya | | | | | |
| 12 | Dalam pelaksanaan anggaran koordinasi antar bagian tidak dilaksanakan | | | | | |
| 13 | Setiap penyimpangan harus dilakukan analisis | | | | | |
| 14 | Dengan dilakukan pemisahan biaya menjadi biaya terkendali dan biaya tidak terkendali memudahkan bapak/ibu dalam menyusun dan melaksanakan anggaran pada masing-masing pusat pertanggungjawaban | | | | | |
| SISTEM AKUNTANSI BIAYA DAN PELAPORAN BIAYA | | | | | | |
| 15 | Laporan keuangan di perusahaan anda dievaluasi secara rutin setiap bulannya | | | | | |
| 16 | Prosedur pencatatan biaya-biaya pada masing-masing bagian harus sesuai dengan prosedur akuntansi pertanggungjawaban yang telah ditetapkan oleh perusahaan | | | | | |
| 17 | Pengalokasian biaya tiap pusat pertanggungjawaban harus dilaksanakan dengan dasar dan metode yang tepat | | | | | |

| | | | | | | |
|----|--|--|--|--|--|--|
| 18 | Semua rekening yang ada diperusahaan diklasifikasikan dan diberi kode sesuai dengan pusat pertanggungjawaban masing-masing | | | | | |
| 19 | Sistem pengkodean harus dapat mengidentifikasi biaya-biaya menurut pihak-pihak yang bertanggungjawab | | | | | |
| 20 | Laporan keuangan di perusahaan anda dievaluasi oleh orang yang berwenang di perusahaan anda | | | | | |
| 21 | Informasi keuangan dilaporkan menurut manajer yang bertanggungjawab atas terjadinya informasi tersebut | | | | | |
| 22 | Dalam pembuatan laporan keuangan menggunakan metode yang berubah-ubah | | | | | |
| 23 | Laporan bulanan di perusahaan anda selalu selesai tepat waktu setiap bulannya | | | | | |
| 24 | Dalam membuat suatu perencanaan biaya, rencana biaya tersebut harus direalisasikan | | | | | |



KOMPETENSI

(Variabel X₂)

(Gatot, 2014)

Pernyataan berikut ini digunakan untuk menggambarkan peran Bapak/Ibu dalam kegiatan kompetensi manajer. Jawablah dengan memberi tanda centang (√) untuk masing-masing pernyataan. Tiap pertanyaan dalam kuesioner akan diberi skor sebagai berikut :

STS = Sangat Tidak Setuju

TS = Tidak Setuju

N = Netral

S = Setuju

SS = Sangat Setuju

| NO | PERNYATAAN | STS | TS | N | S | SS |
|-------------------------------|--|-----|----|---|---|----|
| PENGALAMAN KERJA | | | | | | |
| 1 | Lama kerja/masa kerja saya memudahkan saya mengerjakan tugas saya | | | | | |
| 2 | Pengalaman kerja yang saya miliki, membantu mengurangi kesalahan yang saya lakukan pada saat bekerja | | | | | |
| LATAR BELAKANG PENDIDIKAN | | | | | | |
| 3 | Saya paham dengan pekerjaan yang saya jalani karena sesuai pendidikan yang pernah saya pelajari | | | | | |
| 4 | Latar belakang pendidikan sesuai dengan pekerjaan saya sekarang | | | | | |
| MEMILIKI KEAHLIAN/PENGETAHUAN | | | | | | |
| 5 | Saya selalu berusaha untuk berfikir strategis demi kemajuan diri saya | | | | | |

| | | | | | | |
|-------------|--|--|--|--|--|--|
| 6 | Saya berusaha memunculkan ide baru untuk kemajuan perusahaan | | | | | |
| KETRAMPILAN | | | | | | |
| 7 | Saya memiliki ketrampilan yang baik untuk melaksanakan pekerjaan saya | | | | | |
| 8 | Saya mendapatkan pelatihan dan pengembangan ketrampilan untuk mendukung pekerjaan saya | | | | | |



KINERJA MANAJERIAL

(Variabel Y)

(Prima, 2014)

Pernyataan berikut ini digunakan untuk menggambarkan peran Bapak/Ibu dalam kegiatan kinerja manajerial. Isilah kolom yang tersedia dengan angka 1-9 yang menunjukkan nilai kinerja pada masing-masing pernyataan berikut ini :

| KINERJA DIBAWAH RATA-RATA | | | KINERJA RATA-RATA | | | KINERJA DIATAS RATA-RATA | | |
|---------------------------|---|----|-------------------|---|----|--------------------------|----|----|
| 1 | 2 | 33 | 4 | 5 | 66 | 7 | 88 | 99 |

Berikut ini daftar pernyataan yang melukiskan tugas Bapak/Ibu yang perlu diberikan skor:

| NO | BIDANG TUGAS | SKALA KINERJA 1 – 9 |
|----|--|------------------------|
| 1 | Perencanaan Menentukan tujuan, tindakan dan membuat skedul serta menentukan metode pelaksanaan | |
| 2 | Investigasi Mengumpulkan dan menyiapkan informasi dan bentuk catatan, laporan dan analisis pekerjaan | |
| 3 | Pengkoordinasian Tukar menukar informasi dengan orang di bagian organisasi maupun dengan pihak lain di luar organisasi untuk menyesuaikan program-program perusahaan | |
| 4 | Evaluasi Mengevaluasi dan menilai proposal, laporan kerja (prestasi kerja) | |
| 5 | Pengawasan Mengarahkan, memimpin, membimbing, melatih dan memberi penjelasan tentang peraturan kerja kepada bawahan dan mengawasi hasil kerja bawahan | |

| | | |
|---|--|--|
| 6 | <p>Pemilihan staff Memelihara dan mempertahankan bawahan, menyeleksi pegawai baru, menempatkan dan mempromosikan pegawai</p> | |
| 7 | <p>Negosiasi Melakukan kontrak untuk barang atau jasa pekerjaan, menghubungi pemasok, tawar-menawar</p> | |
| 8 | <p>Perwakilan Menyampaikan informasi tentang visi, misi dan kegiatan organisasi dengan cara berkomunikasi, konsultasi dan mempromosikan tujuan umum perusahaan kepada pihak luar organisasi</p> | |



MOTIVASI KERJA

(Variabel Z)

(Rahayu, 2017)

Pernyataan berikut ini digunakan untuk menggambarkan peran Bapak/Ibu dalam kegiatan motivasi kerja. Jawablah dengan memberi tanda centang (√) untuk masing-masing pernyataan. Tiap pertanyaan dalam kuesioner akan diberi skor sebagai berikut :

STS = Sangat Tidak Setuju

TS = Tidak Setuju

N = Netral

S = Setuju

SS = Sangat Setuju

| NO | PERNYATAAN | STS | TS | N | S | SS |
|----|---|-----|----|---|---|----|
| 1 | Saya yakin bahwa penghargaan yang ditawarkan perusahaan memuaskan kebutuhan saya | | | | | |
| 2 | Saya meyakini bahwa perusahaan akan merealisasikan penghargaan yang ditawarkan | | | | | |
| 3 | Saya meyakini bahwa dengan lembur saya dapat mencapai target yang ditetapkan | | | | | |
| 4 | saya meyakini dengan menyelesaikan tugas tepat waktu saya dapat mencapai target yang ditetapkan | | | | | |
| 5 | Saya meyakini bahwa saya memiliki kemampuan untuk mencapai target yang ditetapkan | | | | | |

| | | | | | | |
|---|---|--|--|--|--|--|
| 6 | Saya meyakini bahwa dengan mencapai target yang ditetapkan saya akan mendapat penghargaan dari perusahaan | | | | | |
| 7 | Saya meyakini bahwa penghargaan yang diberikan sesuai dengan tuntutan pekerjaan | | | | | |



The logo of Universitas Muhammadiyah Ponorogo is a purple shield-shaped emblem. It features a central green and yellow floral motif. The text "UNIVERSITAS MUHAMMADIYAH" is written in white along the top inner edge, and "PONOROGO" is written along the bottom inner edge. Two white stars are positioned on either side of the central floral element.

LAMPIRAN 4
REKAPITULASI JAWABAN
RESPONDEN

| | | | | | | | | | | | | | | | | | | | | | | | | | |
|----|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|----|----|
| 19 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 94 |
| 20 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 93 |
| 21 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 93 |
| 22 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 94 |
| 23 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 98 |
| 24 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 93 |
| 25 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 91 | |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 98 |
| 27 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 94 |
| 28 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 97 |
| 29 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 91 |
| 30 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 98 |
| 31 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 91 |
| 32 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 87 |
| 33 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 93 |
| 34 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 98 |
| 35 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 99 |
| 36 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 92 | |
| 37 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 93 | |
| 38 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 85 |
| 39 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 91 |
| 40 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 94 |
| 41 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 94 | |
| 42 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 92 |
| 43 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 93 |

| | | | | | | | | | | | | | | | | | | | | | | | | |
|----|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|----|
| 44 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 98 |
| 45 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 93 |
| 46 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 98 |
| 47 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 98 |
| 48 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 93 |
| 49 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 92 |
| 50 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 87 |
| 51 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 93 |
| 52 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 99 |
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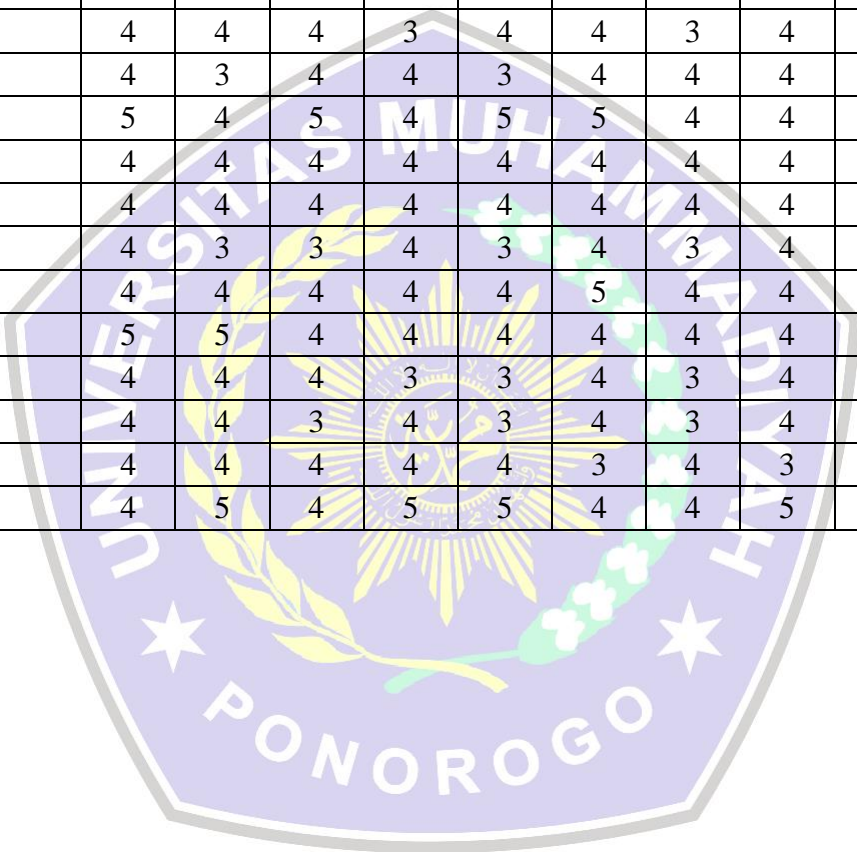
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REKAPITULASI JAWABAN RESPONDEN

VARIABEL KINERJA MANAJERIAL (Y)

| No. Responden | Item Pertanyaan | | | | | | | | Jumlah |
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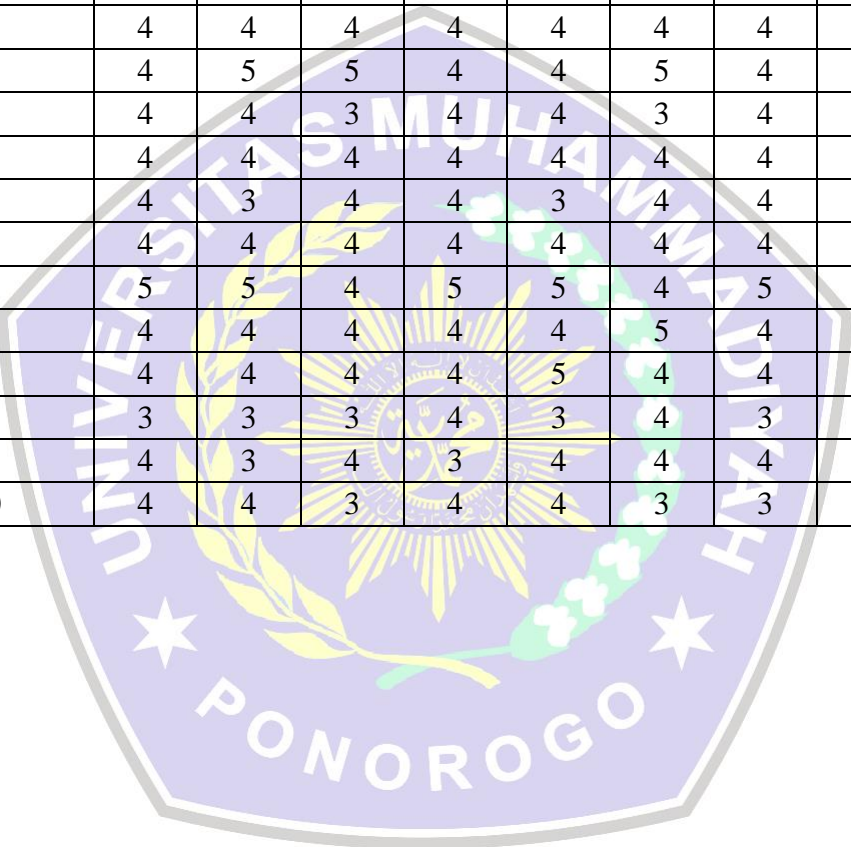
REKAPITULASI JAWABAN RESPONDEN

VARIABEL MOTIVASI KERJA (Z)

| No. Responden | Item Pertanyaan | | | | | | | Jumlah |
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| 55 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 30 |
| 56 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 33 |
| 57 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 26 |
| 58 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 30 |
| 59 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 25 |
| 60 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 30 |
| 61 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 62 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 63 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 26 |
| 64 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 65 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 66 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 67 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 30 |
| 68 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 30 |
| 69 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 70 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 30 |
| 71 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 72 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 30 |
| 73 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 74 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 30 |
| 75 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 29 |
| 76 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 27 |
| 77 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 29 |

| | | | | | | | | |
|-----|---|---|---|---|---|---|---|----|
| 78 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 79 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 80 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 30 |
| 81 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 82 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 26 |
| 83 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 30 |
| 84 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 26 |
| 85 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 86 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 87 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 26 |
| 88 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 26 |
| 89 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 90 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 31 |
| 91 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 26 |
| 92 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 93 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 26 |
| 94 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 95 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 33 |
| 96 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 29 |
| 97 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 29 |
| 98 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 23 |
| 99 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 26 |
| 100 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 25 |





LAMPIRAN 5
OUTPUT SPSS

| | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-------|---------------------|--------|--------|-------|--------|--------|--------|--------|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| X1.6 | Pearson Correlation | 0.080 | 0.187 | 0.134 | .311** | 0.069 | 1 | 0.044 | 0.190 | 0.173 | 0.171 | 0.104 | 0.080 | -0.015 | 0.018 | .472** | 0.179 | 0.112 | 0.126 | 0.179 | .217* | 0.150 | 0.039 | .212* | .235* | .438** |
| | Sig. (2-tailed) | 0.428 | 0.063 | 0.185 | 0.002 | 0.494 | | 0.661 | 0.058 | 0.085 | 0.088 | 0.303 | 0.430 | 0.880 | 0.862 | 0.000 | 0.074 | 0.267 | 0.213 | 0.074 | 0.030 | 0.136 | 0.700 | 0.034 | 0.019 | 0.000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.7 | Pearson Correlation | 0.128 | 0.186 | 0.143 | 0.118 | 0.137 | 0.044 | 1 | 0.124 | 0.175 | 0.112 | 0.181 | 0.164 | -0.011 | .337** | 0.059 | 0.183 | .201* | 0.141 | 0.183 | -0.041 | 0.066 | .267** | 0.060 | .301** | .439** |
| | Sig. (2-tailed) | 0.205 | 0.063 | 0.157 | 0.243 | 0.175 | 0.661 | | 0.220 | 0.081 | 0.268 | 0.071 | 0.103 | 0.915 | 0.001 | 0.562 | 0.068 | 0.045 | 0.162 | 0.068 | 0.686 | 0.515 | 0.007 | 0.556 | 0.002 | 0.000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.8 | Pearson Correlation | 0.185 | 0.066 | 0.145 | .274** | .262** | 0.190 | 0.124 | 1 | 0.088 | 0.189 | 0.112 | 0.081 | 0.063 | .270** | 0.050 | .200* | .296** | .340** | 0.051 | 0.133 | 0.163 | .212* | 0.145 | .350** | .492** |
| | Sig. (2-tailed) | 0.066 | 0.513 | 0.149 | 0.006 | 0.008 | 0.058 | 0.220 | | 0.382 | 0.060 | 0.267 | 0.424 | 0.535 | 0.007 | 0.623 | 0.046 | 0.003 | 0.001 | 0.616 | 0.188 | 0.105 | 0.034 | 0.151 | 0.000 | 0.000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.9 | Pearson Correlation | 0.031 | 0.170 | .215* | 0.082 | 0.135 | 0.173 | 0.175 | 0.088 | 1 | -0.011 | 0.173 | -0.022 | 0.191 | -0.023 | .215* | .260** | 0.088 | 0.102 | 0.171 | .225* | -0.015 | 0.117 | 0.097 | 0.105 | .354** |
| | Sig. (2-tailed) | 0.760 | 0.090 | 0.032 | 0.418 | 0.180 | 0.085 | 0.081 | 0.382 | 0.915 | 0.085 | 0.826 | 0.056 | 0.823 | 0.032 | 0.009 | 0.382 | 0.315 | 0.089 | 0.024 | 0.879 | 0.247 | 0.336 | 0.301 | 0.000 | |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.10 | Pearson Correlation | .273** | 0.058 | 0.052 | 0.175 | .289** | 0.171 | 0.112 | 0.189 | -0.011 | 1 | -0.028 | .217* | 0.128 | 0.099 | 0.052 | 0.112 | 0.114 | .306** | 0.112 | .217* | 0.150 | 0.098 | .285** | .224* | .445** |
| | Sig. (2-tailed) | 0.006 | 0.569 | 0.607 | 0.081 | 0.004 | 0.088 | 0.268 | 0.060 | 0.915 | 0.783 | 0.030 | 0.204 | 0.329 | 0.607 | 0.268 | 0.259 | 0.002 | 0.268 | 0.030 | 0.136 | 0.334 | 0.004 | 0.025 | 0.000 | |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.11 | Pearson Correlation | 0.080 | .250* | 0.134 | .245* | 0.125 | 0.104 | 0.181 | 0.112 | 0.173 | -0.028 | 1 | 0.011 | -0.015 | 0.170 | 0.134 | 0.113 | 0.190 | -0.058 | 0.113 | 0.034 | 0.055 | .356** | 0.132 | 0.161 | .395** |
| | Sig. (2-tailed) | 0.428 | 0.012 | 0.185 | 0.014 | 0.214 | 0.303 | 0.071 | 0.267 | 0.085 | 0.783 | 0.913 | 0.880 | 0.090 | 0.185 | 0.261 | 0.058 | 0.568 | 0.261 | 0.737 | 0.586 | 0.000 | 0.190 | 0.109 | 0.000 | |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.12 | Pearson Correlation | 0.137 | -0.008 | 0.024 | 0.100 | .375** | 0.080 | 0.164 | 0.081 | -0.022 | .217* | 0.011 | 1 | 0.120 | 0.052 | 0.108 | 0.166 | 0.003 | .267** | .298** | -0.007 | 0.027 | .308** | 0.112 | 0.172 | .404** |
| | Sig. (2-tailed) | 0.173 | 0.940 | 0.815 | 0.322 | 0.000 | 0.430 | 0.103 | 0.424 | 0.826 | 0.030 | 0.913 | 0.236 | 0.608 | 0.285 | 0.099 | 0.975 | 0.007 | 0.003 | 0.942 | 0.793 | 0.002 | 0.268 | 0.087 | 0.000 | |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.13 | Pearson Correlation | 0.188 | 0.133 | 0.074 | 0.131 | 0.100 | -0.015 | -0.011 | 0.063 | 0.191 | 0.128 | -0.015 | 0.120 | 1 | -0.027 | 0.074 | 0.062 | -0.020 | 0.168 | 0.062 | .265** | 0.083 | 0.082 | 0.072 | 0.007 | .283** |

| | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-------|---------------------|-------|--------|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | ion | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Sig. (2-tailed) | 0.061 | 0.187 | 0.467 | 0.192 | 0.324 | 0.880 | 0.915 | 0.535 | 0.056 | 0.204 | 0.880 | 0.236 | | 0.792 | 0.467 | 0.543 | 0.845 | 0.094 | 0.543 | 0.008 | 0.414 | 0.419 | 0.476 | 0.945 | 0.004 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.14 | Pearson Correlation | 0.140 | 0.134 | 0.032 | 0.114 | .236* | 0.018 | .337** | .270** | -0.023 | 0.099 | 0.170 | 0.052 | -0.027 | 1 | -0.062 | .261** | 0.097 | 0.103 | 0.187 | 0.103 | 0.141 | .294** | -0.049 | .270** | .403** |
| | Sig. (2-tailed) | 0.165 | 0.185 | 0.753 | 0.258 | 0.018 | 0.862 | 0.001 | 0.007 | 0.823 | 0.329 | 0.090 | 0.608 | 0.792 | | 0.541 | 0.009 | 0.338 | 0.309 | 0.062 | 0.309 | 0.161 | 0.003 | 0.629 | 0.007 | 0.000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.15 | Pearson Correlation | 0.084 | 0.073 | 0.170 | 0.142 | 0.023 | .472** | 0.059 | 0.050 | .215* | 0.052 | 0.134 | 0.108 | 0.074 | -0.062 | 1 | 0.062 | 0.050 | 0.164 | 0.062 | .277** | -0.042 | 0.060 | .265** | 0.106 | .337** |
| | Sig. (2-tailed) | 0.404 | 0.468 | 0.091 | 0.157 | 0.817 | 0.000 | 0.562 | 0.623 | 0.032 | 0.607 | 0.185 | 0.285 | 0.467 | 0.541 | | 0.543 | 0.623 | 0.102 | 0.543 | 0.005 | 0.679 | 0.556 | 0.008 | 0.295 | 0.001 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.16 | Pearson Correlation | 0.181 | 0.059 | 0.142 | 0.179 | .299** | 0.179 | 0.183 | .200* | .260** | 0.112 | 0.113 | 0.166 | 0.062 | .261** | 0.062 | 1 | 0.051 | .232* | .242* | 0.144 | 0.069 | .267** | -0.015 | .218* | .481** |
| | Sig. (2-tailed) | 0.072 | 0.563 | 0.157 | 0.074 | 0.002 | 0.074 | 0.068 | 0.046 | 0.009 | 0.268 | 0.261 | 0.099 | 0.543 | 0.009 | 0.543 | | 0.616 | 0.020 | 0.015 | 0.153 | 0.495 | 0.007 | 0.880 | 0.029 | 0.000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.17 | Pearson Correlation | 0.185 | .282** | 0.145 | .349** | .198* | 0.112 | .201* | .296** | 0.088 | 0.114 | 0.190 | 0.003 | -0.020 | 0.097 | 0.050 | 0.051 | 1 | -0.075 | 0.051 | -0.075 | 0.056 | .272** | .235* | .268** | .419** |
| | Sig. (2-tailed) | 0.066 | 0.004 | 0.149 | 0.000 | 0.048 | 0.267 | 0.045 | 0.003 | 0.382 | 0.259 | 0.058 | 0.975 | 0.845 | 0.338 | 0.623 | 0.616 | | 0.460 | 0.616 | 0.460 | 0.581 | 0.006 | 0.018 | 0.007 | 0.000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.18 | Pearson Correlation | 0.137 | -0.008 | 0.052 | 0.144 | .225* | 0.126 | 0.141 | .340** | 0.102 | .306** | -0.058 | .267** | 0.168 | 0.103 | 0.164 | .232* | -0.075 | 1 | 0.144 | 0.145 | 0.058 | 0.097 | .272** | .318** | .423** |
| | Sig. (2-tailed) | 0.173 | 0.940 | 0.609 | 0.153 | 0.024 | 0.213 | 0.162 | 0.001 | 0.315 | 0.002 | 0.568 | 0.007 | 0.094 | 0.309 | 0.102 | 0.020 | 0.460 | | 0.153 | 0.149 | 0.565 | 0.337 | 0.006 | 0.001 | 0.000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.19 | Pearson Correlation | 0.181 | 0.119 | 0.142 | 0.116 | 0.138 | 0.179 | 0.183 | 0.051 | 0.171 | 0.112 | 0.113 | .298** | 0.062 | 0.187 | 0.062 | .242* | 0.051 | 0.144 | 1 | -0.032 | 0.160 | 0.014 | 0.061 | 0.078 | .391** |
| | Sig. (2-tailed) | 0.072 | 0.236 | 0.157 | 0.250 | 0.172 | 0.074 | 0.068 | 0.616 | 0.089 | 0.268 | 0.261 | 0.003 | 0.543 | 0.062 | 0.543 | 0.015 | 0.616 | 0.153 | | 0.755 | 0.112 | 0.889 | 0.545 | 0.439 | 0.000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.20 | Pearson Correlation | 0.137 | -0.008 | 0.052 | 0.144 | .225* | .217* | -0.041 | 0.133 | .225* | .217* | 0.034 | -0.007 | .265** | 0.103 | .277** | 0.144 | -0.075 | 0.145 | -0.032 | 1 | -0.068 | -0.044 | 0.165 | 0.124 | .308** |

| | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | Sig. (2-tailed) | 0.173 | 0.940 | 0.609 | 0.153 | 0.024 | 0.030 | 0.686 | 0.188 | 0.024 | 0.030 | 0.737 | 0.942 | 0.008 | 0.309 | 0.005 | 0.153 | 0.460 | 0.149 | 0.755 | | 0.500 | 0.667 | 0.100 | 0.221 | 0.002 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.21 | Pearson Correlation | 0.193 | 0.083 | 0.075 | 0.160 | 0.026 | 0.150 | 0.066 | 0.163 | -0.015 | 0.150 | 0.055 | 0.027 | 0.083 | 0.141 | -0.042 | 0.069 | 0.056 | 0.058 | 0.160 | -0.068 | 1 | -0.079 | 0.077 | .220* | .259** |
| | Sig. (2-tailed) | 0.054 | 0.414 | 0.461 | 0.112 | 0.795 | 0.136 | 0.515 | 0.105 | 0.879 | 0.136 | 0.586 | 0.793 | 0.414 | 0.161 | 0.679 | 0.495 | 0.581 | 0.565 | 0.112 | 0.500 | | 0.437 | 0.445 | 0.028 | 0.009 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.22 | Pearson Correlation | 0.158 | 0.137 | 0.189 | 0.166 | .388** | 0.039 | .267** | .212* | 0.117 | 0.098 | .356** | .308** | 0.082 | .294** | 0.060 | .267** | .272** | 0.097 | 0.014 | -0.044 | -0.079 | 1 | -0.055 | .198* | .503** |
| | Sig. (2-tailed) | 0.117 | 0.173 | 0.060 | 0.100 | 0.000 | 0.700 | 0.007 | 0.034 | 0.247 | 0.334 | 0.000 | 0.002 | 0.419 | 0.003 | 0.556 | 0.007 | 0.006 | 0.337 | 0.889 | 0.667 | 0.437 | | 0.586 | 0.048 | 0.000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.23 | Pearson Correlation | 0.150 | 0.144 | .265** | .215* | 0.095 | .212* | 0.060 | 0.145 | 0.097 | .285** | 0.132 | 0.112 | 0.072 | -0.049 | .265** | -0.015 | .235* | .272** | 0.061 | 0.165 | 0.077 | -0.055 | 1 | 0.098 | .380** |
| | Sig. (2-tailed) | 0.137 | 0.152 | 0.008 | 0.032 | 0.348 | 0.034 | 0.556 | 0.151 | 0.336 | 0.004 | 0.190 | 0.268 | 0.476 | 0.629 | 0.008 | 0.880 | 0.018 | 0.006 | 0.545 | 0.100 | 0.445 | 0.586 | | 0.334 | 0.000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.24 | Pearson Correlation | .267** | .272** | 0.016 | .288** | .199* | .235* | .301** | .350** | 0.105 | .224* | 0.161 | 0.172 | 0.007 | .270** | 0.106 | .218* | .268** | .318** | 0.078 | 0.124 | .220* | .198* | 0.098 | 1 | .551** |
| | Sig. (2-tailed) | 0.007 | 0.006 | 0.873 | 0.004 | 0.048 | 0.019 | 0.002 | 0.000 | 0.301 | 0.025 | 0.109 | 0.087 | 0.945 | 0.007 | 0.295 | 0.029 | 0.007 | 0.001 | 0.439 | 0.221 | 0.028 | 0.048 | 0.334 | | 0.000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Total X1 | Pearson Correlation | .444** | .378** | .345** | .509** | .520** | .438** | .439** | .492** | .354** | .445** | .395** | .404** | .283** | .403** | .337** | .481** | .419** | .423** | .391** | .308** | .259** | .503** | .380** | .551** | 1 |
| | Sig. (2-tailed) | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.004 | 0.000 | 0.001 | 0.000 | 0.000 | 0.000 | 0.000 | 0.002 | 0.009 | 0.000 | 0.000 | 0.000 | |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |

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

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

| Correlations | | | | | | | | | | |
|--------------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|---------|
| | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | X2.8 | TotalX2 |
| X2.1 | Pearson Correlation | 1 | .272** | .177 | .172 | .235* | .309** | .238* | .275** | .506** |
| | Sig. (2-tailed) | | .006 | .078 | .086 | .018 | .002 | .017 | .006 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.2 | Pearson Correlation | .272** | 1 | .217* | .428** | .347** | .310** | .375** | .326** | .676** |
| | Sig. (2-tailed) | .006 | | .030 | .000 | .000 | .002 | .000 | .001 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.3 | Pearson Correlation | .177 | .217* | 1 | .109 | .351** | .335** | .366** | .316** | .571** |
| | Sig. (2-tailed) | .078 | .030 | | .282 | .000 | .001 | .000 | .001 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.4 | Pearson Correlation | .172 | .428** | .109 | 1 | .291** | .301** | .333** | .386** | .609** |
| | Sig. (2-tailed) | .086 | .000 | .282 | | .003 | .002 | .001 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.5 | Pearson Correlation | .235* | .347** | .351** | .291** | 1 | .196 | .305** | .381** | .645** |
| | Sig. (2-tailed) | .018 | .000 | .000 | .003 | | .050 | .002 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.6 | Pearson Correlation | .309** | .310** | .335** | .301** | .196 | 1 | .281** | .568** | .646** |
| | Sig. (2-tailed) | .002 | .002 | .001 | .002 | .050 | | .005 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.7 | Pearson Correlation | .238* | .375** | .366** | .333** | .305** | .281** | 1 | .265** | .634** |
| | Sig. (2-tailed) | .017 | .000 | .000 | .001 | .002 | .005 | | .008 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.8 | Pearson Correlation | .275** | .326** | .316** | .386** | .381** | .568** | .265** | 1 | .700** |
| | Sig. (2-tailed) | .006 | .001 | .001 | .000 | .000 | .000 | .008 | | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| TotalX2 | Pearson Correlation | .506** | .676** | .571** | .609** | .645** | .646** | .634** | .700** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |

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

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

| Correlations | | | | | | | | | | |
|--------------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 | Y.7 | Y.8 | TotalY |
| Y.1 | Pearson Correlation | 1 | .280** | .397** | .399** | .439** | .424** | .343** | .439** | .629** |
| | Sig. (2-tailed) | | .005 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y.2 | Pearson Correlation | .280** | 1 | .475** | .532** | .547** | .537** | .527** | .481** | .749** |
| | Sig. (2-tailed) | .005 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y.3 | Pearson Correlation | .397** | .475** | 1 | .501** | .493** | .577** | .541** | .523** | .774** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y.4 | Pearson Correlation | .399** | .532** | .501** | 1 | .446** | .533** | .474** | .474** | .746** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y.5 | Pearson Correlation | .439** | .547** | .493** | .446** | 1 | .470** | .514** | .515** | .751** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y.6 | Pearson Correlation | .424** | .537** | .577** | .533** | .470** | 1 | .451** | .421** | .749** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y.7 | Pearson Correlation | .343** | .527** | .541** | .474** | .514** | .451** | 1 | .468** | .737** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y.8 | Pearson Correlation | .439** | .481** | .523** | .474** | .515** | .421** | .468** | 1 | .733** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| TotalY | Pearson Correlation | .629** | .749** | .774** | .746** | .751** | .749** | .737** | .733** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |

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

| Correlations | | | | | | | | | |
|--|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|
| | | Z.1 | Z.2 | Z.3 | Z.4 | Z.5 | Z.6 | Z.7 | TotalZ |
| Z.1 | Pearson Correlation | 1 | .450** | .318** | .445** | .501** | .313** | .492** | .718** |
| | Sig. (2-tailed) | | .000 | .001 | .000 | .000 | .002 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Z.2 | Pearson Correlation | .450** | 1 | .335** | .402** | .463** | .349** | .395** | .713** |
| | Sig. (2-tailed) | .000 | | .001 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Z.3 | Pearson Correlation | .318** | .335** | 1 | .212* | .468** | .543** | .509** | .718** |
| | Sig. (2-tailed) | .001 | .001 | | .034 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Z.4 | Pearson Correlation | .445** | .402** | .212* | 1 | .257** | .329** | .250* | .601** |
| | Sig. (2-tailed) | .000 | .000 | .034 | | .010 | .001 | .012 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Z.5 | Pearson Correlation | .501** | .463** | .468** | .257** | 1 | .237* | .447** | .712** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .010 | | .018 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Z.6 | Pearson Correlation | .313** | .349** | .543** | .329** | .237* | 1 | .358** | .645** |
| | Sig. (2-tailed) | .002 | .000 | .000 | .001 | .018 | | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Z.7 | Pearson Correlation | .492** | .395** | .509** | .250* | .447** | .358** | 1 | .700** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .012 | .000 | .000 | | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| TotalZ | Pearson Correlation | .718** | .713** | .718** | .601** | .712** | .645** | .700** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| **. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | |
| *. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | |

2. UJI RELIABILITAS

| Reliability Statistics | |
|------------------------|------------|
| Cronbach's Alpha | N of Items |
| .791 | 24 |

| Item-Total Statistics | | | | |
|-----------------------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| X1.1 | 90.5100 | 12.313 | .358 | .782 |
| X1.2 | 90.6800 | 12.402 | .275 | .787 |
| X1.3 | 90.7300 | 12.684 | .267 | .786 |
| X1.4 | 90.7100 | 12.046 | .421 | .778 |
| X1.5 | 90.7800 | 11.810 | .417 | .778 |
| X1.6 | 90.7400 | 12.295 | .347 | .782 |
| X1.7 | 90.7200 | 12.284 | .348 | .782 |
| X1.8 | 90.7500 | 12.270 | .417 | .779 |
| X1.9 | 90.6900 | 12.721 | .283 | .786 |
| X1.10 | 90.7300 | 12.239 | .351 | .782 |
| X1.11 | 90.7400 | 12.417 | .301 | .785 |
| X1.12 | 90.7900 | 12.390 | .310 | .784 |
| X1.13 | 90.7000 | 12.758 | .189 | .791 |
| X1.14 | 90.7800 | 12.476 | .320 | .784 |
| X1.15 | 90.7300 | 12.704 | .258 | .787 |
| X1.16 | 90.7100 | 12.127 | .390 | .780 |
| X1.17 | 90.7500 | 12.452 | .338 | .783 |
| X1.18 | 90.7600 | 12.568 | .355 | .783 |
| X1.19 | 90.7100 | 12.390 | .293 | .786 |
| X1.20 | 90.7600 | 12.811 | .234 | .788 |
| X1.21 | 90.7300 | 12.926 | .186 | .790 |
| X1.22 | 90.8500 | 11.785 | .390 | .780 |
| X1.23 | 90.7200 | 12.567 | .299 | .785 |
| X1.24 | 90.6400 | 12.051 | .476 | .776 |

| Reliability Statistics | |
|-------------------------------|------------|
| Cronbach's Alpha | N of Items |
| .776 | 8 |

| 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 | 28.3200 | 4.866 | .370 | .768 |
| X2.2 | 28.3700 | 4.195 | .518 | .745 |
| X2.3 | 28.4500 | 4.614 | .419 | .761 |
| X2.4 | 28.5600 | 4.512 | .461 | .755 |
| X2.5 | 28.4400 | 4.269 | .477 | .753 |
| X2.6 | 28.4600 | 4.473 | .514 | .746 |
| X2.7 | 28.4600 | 4.453 | .491 | .750 |
| X2.8 | 28.4400 | 4.309 | .576 | .735 |

| Reliability Statistics | |
|-------------------------------|------------|
| Cronbach's Alpha | N of Items |
| .877 | 8 |

| Item-Total Statistics | | | | |
|------------------------------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| Y.1 | 49.9800 | 11.777 | .512 | .875 |
| Y.2 | 50.1500 | 11.038 | .654 | .861 |
| Y.3 | 50.1400 | 10.748 | .681 | .858 |
| Y.4 | 50.0700 | 11.056 | .650 | .861 |
| Y.5 | 50.0900 | 11.214 | .664 | .860 |
| Y.6 | 50.0900 | 11.295 | .664 | .860 |
| Y.7 | 50.0800 | 11.185 | .643 | .862 |
| Y.8 | 50.0800 | 11.347 | .642 | .862 |

| Reliability Statistics | |
|-------------------------------|------------|
| Cronbach's Alpha | N of Items |
| .810 | 7 |

| Item-Total Statistics | | | | |
|------------------------------|-------------------------------|-----------------------------------|-------------------------------------|-------------------------------------|
| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| Z.1 | 24.3900 | 4.321 | .605 | .777 |
| Z.2 | 24.4600 | 4.130 | .573 | .781 |
| Z.3 | 24.5000 | 4.030 | .566 | .783 |
| Z.4 | 24.4000 | 4.465 | .438 | .804 |
| Z.5 | 24.4800 | 4.131 | .571 | .781 |
| Z.6 | 24.3500 | 4.452 | .510 | .792 |
| Z.7 | 24.4200 | 4.428 | .592 | .780 |

3. UJI NORMALITAS

| One-Sample Kolmogorov-Smirnov Test | | |
|--|----------------|-----------------------|
| | | Standardized Residual |
| N | | 100 |
| Normal Parameters ^{a,b} | Mean | .0000000 |
| | Std. Deviation | .97958969 |
| Most Extreme Differences | Absolute | .047 |
| | Positive | .047 |
| | Negative | -.044 |
| Test Statistic | | .047 |
| Asymp. Sig. (2-tailed) | | .200 ^{c,d} |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |
| d. This is a lower bound of the true significance. | | |

4. UJI MULTIKOLINIERITS

| Coefficients ^a | | | | | | | | |
|---------------------------|---|-----------------------------|------------|---------------------------|--------|------|-------------------------|---------|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. | Collinearity Statistics | |
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | 13.098 | 8.658 | | 1.513 | .134 | | |
| | Akuntansi Pertanggungjawaban | 1.542 | .367 | 1.487 | 4.202 | .000 | .047 | 21.471 |
| | Kompetensi | -3.550 | 1.087 | -2.224 | -3.267 | .002 | .013 | 79.434 |
| | X1_Z | -.042 | .013 | -2.654 | -3.164 | .002 | .008 | 120.615 |
| | X2_Z | .135 | .037 | 4.254 | 3.637 | .000 | .004 | 234.506 |
| | a. Dependent Variable: Kinerja Manajerial | | | | | | | |

5. UJI HETEROSKEDASTISITAS

| Coefficients ^a | | | | | | |
|------------------------------|---------------------------------|-----------------------------|------------|---------------------------|-------|------|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 3.102 | 5.349 | | .580 | .563 |
| | Akuntansi Pertanggungjawaban | -.093 | .227 | -.191 | -.410 | .683 |
| | Kompetensi | .099 | .671 | .132 | .148 | .883 |
| | X1_Z | .003 | .008 | .450 | .408 | .684 |
| | X2_Z | -.005 | .023 | -.309 | -.201 | .841 |
| a. Dependent Variable: ABRES | | | | | | |

6. UJI REGRESI MODERASI (MRA)

| Coefficients ^a | | | | | | |
|---------------------------|---|-----------------------------|------------|---------------------------|--------|------|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. |
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 13.098 | 8.658 | | 1.513 | .134 |
| | Akuntansi Pertanggungjawaban | 1.542 | .367 | 1.487 | 4.202 | .000 |
| | Kompetensi | -3.550 | 1.087 | -2.224 | -3.267 | .002 |
| | X1_Z | -.042 | .013 | -2.654 | -3.164 | .002 |
| | X2_Z | .135 | .037 | 4.254 | 3.637 | .000 |
| | a. Dependent Variable: Kinerja Manajerial | | | | | |

7 UJI T

| Coefficients ^a | | | | | | |
|---------------------------|------------------------------|-----------------------------|------------|---------------------------|--------|------|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. |
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 13.098 | 8.658 | | 1.513 | .134 |
| | Akuntansi Pertanggungjawaban | 1.542 | .367 | 1.487 | 4.202 | .000 |
| | Kompetensi | -3.550 | 1.087 | -2.224 | -3.267 | .002 |
| | X1_Z | -.042 | .013 | -2.654 | -3.164 | .002 |
| | X2_Z | .135 | .037 | 4.254 | 3.637 | .000 |

a. Dependent Variable: Kinerja Manajerial

8 UJI F

| ANOVA ^a | | | | | | |
|--------------------|------------|----------------|----|-------------|--------|-------------------|
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 357,853 | 2 | 178,927 | 16,275 | ,000 ^b |
| | Residual | 1066,387 | 97 | 10,994 | | |
| | Total | 1424,240 | 99 | | | |

a. Dependent Variable: Kinerja Manajerial
b. Predictors: (Constant), Kompetensi, Akuntansi Pertanggungjawaban

9 UJI KOEFISIEN DETERMINASI (R²)

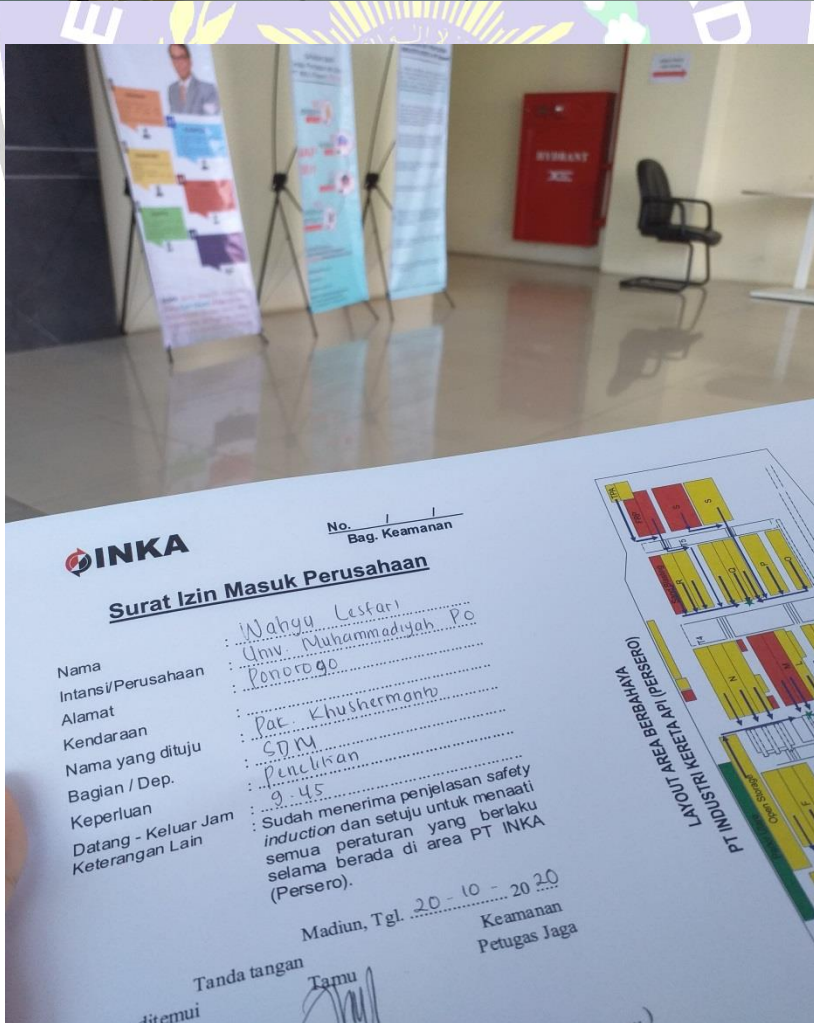
| Model Summary | | | | |
|---------------|-------------------|----------|-------------------|----------------------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,501 ^a | ,251 | ,236 | 3,316 |

a. Predictors: (Constant), Kompetensi, Akuntansi Pertanggungjawaban



LAMPIRAN 6
DOKUMENTASI
PENELITIAN





The logo of Universitas Muhammadiyah Ponorogo is a purple shield-shaped emblem. It features a central green and yellow floral motif. The text "UNIVERSITAS MUHAMMADIYAH" is written in white along the top curve, and "PONOROGO" is written along the bottom curve. Two white stars are positioned on either side of the bottom text.

LAMPIRAN 7
BERITA ACARA
BIMBINGAN SKRIPSI

