

LAMPIRAN



Lampiran 1. Instrumen Penelitian

DAFTAR KUISIIONER

PENGARUH KUALITAS SUMBER DAYA MANUSIA, SISTEM PENGENDALIAN INTERNAL DAN SISTEM ANGGARAN BERBASIS KINERJA TERHADAP PENYERAPAN ANGGARAN DIPA UNIVERSITAS PENDIDIKAN GANESHA

Kami mohon partisipasi Bapak/Ibu untuk menjawab sesuai dengan kondisi yang sebenarnya terjadi pada satuan kerja saudara. Data dan indentitas Bapak/Ibu akan kami rahasiakan.

A. Identitas Responden Petunjuk

1. Nama :
2. Jabatan :
3. Bid. Pendidikan :
4. Unit Kerja :

B. Pertanyaan Pilihan

Berilah tanda silang (X) pada pilihan jawaban sesuai dengan persepsi Saudara berdasarkan keterangan nilai seperti di bawah ini:

Keterangan

STS : Sangat Tidak Setuju

TS : Tidak Setuju

KS : Kurang Setuju

S : Setuju

SS : Sangat Setuju

PENYERAPAN ANGGARAN

| No | Pertanyaan | Pilihan Jawaban | | | | |
|----|---|-----------------|----|----|---|----|
| | | STS | TS | KS | S | SS |
| 1 | Tingkat penyerapan anggaran mencapai lebih dari 90%. | | | | | |
| 2 | Tingkat penyerapan anggaran meningkat dari tahun sebelumnya. | | | | | |
| 3 | Persentase penyerapan anggaran pada Unit Pengelola pernah mendapat rangking yang baik | | | | | |
| 4 | Sasaran yang dijabarkan dalam anggaran mudah dicapai atau direaliasikan | | | | | |

| | | | | | | |
|---|---|--|--|--|--|--|
| 5 | Anggaran terlaksana dengan baik berdasarkan aturan dan standar yang ada | | | | | |
|---|---|--|--|--|--|--|

KUALITAS SUMBER DAYA MANUSIA

| No | Pertanyaan | Pilihan Jawaban | | | | |
|----|---|-----------------|----|----|---|----|
| | | STS | TS | KS | S | SS |
| | Pengetahuan | | | | | |
| 6 | Mempunyai pemahaman yang luas sehingga dapat mengambil keputusan dengan baik sesuai dengan bidang pekerjaan | | | | | |
| | Keterampilan | | | | | |
| 7 | Saya memiliki keahlian dalam melaksanakan tugas yang menggunakan teknologi | | | | | |
| 8 | Saya memiliki teknik untuk meningkatkan kemampuan dalam menyelesaikan masalah | | | | | |
| | Kemampuan | | | | | |
| 9 | Saya bersedia untuk melibatkan diri sepenuhnya dalam tugas-tugas jabatan | | | | | |
| 10 | Saya mampu menjalankan tugas demi tercapainya Tujuan organisasi yang maksimal | | | | | |

SISTEM PENGENDALIAN INTERNAL

| No | Pertanyaan | Pilihan Jawaban | | | | |
|----|---|-----------------|----|----|---|----|
| | | STS | TS | KS | S | SS |
| | Lingkungan Pengendalian | | | | | |
| 11 | Undiksha telah memiliki standar kompetensi untuk setiap tugas dan fungsi pada masing-masing posisi dalam instansi. | | | | | |
| | Penilaian Resiko | | | | | |
| 12 | Pimpinan telah melakukan analisis risiko secara lengkap dan menyeluruh terhadap kemungkinan timbulnya pelanggaran terhadap sistem akuntansi dan pelaporan keuangan. | | | | | |
| | Pengendalian | | | | | |
| 13 | Semua transaksi yang dientri dan diproses kedalam komputer adalah seluruh transaksi yang telah diotorisasi | | | | | |
| | Informasi dan Komunikasi | | | | | |

| | | | | | | |
|----|--|--|--|--|--|--|
| 14 | Sistem pengendalian internal dapat menyampaikan informasi kepada semua personel dengan baik. | | | | | |
| | Pemantauan | | | | | |
| 15 | Pengawasan di Undiksha sudah berjalan dengan baik. | | | | | |

SISTEM ANGGARAN BERBASIS KINERJA

| No | Pertanyaan | Pilihan Jawaban | | | | |
|----|--|-----------------|----|----|---|----|
| | | STS | TS | KS | S | SS |
| 16 | Penyusunan anggaran berbasis kinerja mengacu pada visi, misi, tujuan, sasaran, program dan kegiatan serta tugas pokok dan Fungsinya | | | | | |
| 17 | Penyusunan anggaran berbasis kinerja dimulai dari Rencana Strategis serta mengacu pada perencanaan pemasukan, standar analisis belanja, standar pelayanan minimal dan standar harga yang spesifik | | | | | |
| 18 | Pengimplementasian anggaran berbasis kinerja yang semakin baik, termasuk terbukanya kesempatan bagi unit kerja, peningkatan kemampuan atau kompetensi, juga memiliki pemahaman yang sama dari seluruh komponen unit kerja dalam memahami anggaran berbasis kinerja | | | | | |
| 19 | Anggaran berbasis kinerja di awasi penerapannya, misalnya diawasi melalui rapat bulanan dengan dewan terkait, termasuk pengawasan dalam bentuk audit | | | | | |
| 20 | Evaluasi dilakukan pada akhir periode dengan membahas laporan capaian kinerja dan laporan kinerja keuangan yang menyesuaikan dari perencanaan yang diharapkan | | | | | |

Lampiran 2. Tabulasi Data Kuesioner

| No | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | Total | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | Total | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | Total | Y1 | Y2 | Y3 | Y4 | Y5 | Total |
|----|------|------|------|------|------|-------|------|------|------|------|------|-------|------|------|------|------|------|-------|----|----|----|----|----|-------|
| 1 | 4 | 4 | 5 | 5 | 5 | 23 | 4 | 5 | 5 | 5 | 5 | 24 | 5 | 5 | 5 | 5 | 5 | 25 | 5 | 5 | 5 | 5 | 5 | 25 |
| 2 | 5 | 5 | 5 | 4 | 4 | 23 | 4 | 4 | 4 | 4 | 5 | 21 | 5 | 4 | 4 | 4 | 5 | 22 | 5 | 4 | 5 | 4 | 5 | 23 |
| 3 | 5 | 5 | 4 | 4 | 5 | 23 | 4 | 4 | 4 | 4 | 4 | 20 | 4 | 5 | 5 | 4 | 4 | 22 | 4 | 4 | 5 | 5 | 4 | 22 |
| 4 | 4 | 4 | 5 | 4 | 4 | 21 | 4 | 4 | 4 | 3 | 4 | 19 | 4 | 4 | 4 | 4 | 4 | 20 | 4 | 5 | 4 | 4 | 4 | 21 |
| 5 | 3 | 4 | 3 | 4 | 3 | 17 | 4 | 4 | 4 | 3 | 4 | 19 | 4 | 4 | 3 | 3 | 4 | 18 | 3 | 3 | 4 | 4 | 4 | 18 |
| 6 | 4 | 4 | 3 | 3 | 3 | 17 | 4 | 4 | 4 | 4 | 3 | 19 | 4 | 4 | 4 | 4 | 4 | 20 | 5 | 4 | 4 | 4 | 4 | 21 |
| 7 | 3 | 3 | 4 | 3 | 4 | 17 | 4 | 4 | 4 | 3 | 3 | 18 | 4 | 4 | 4 | 4 | 4 | 20 | 4 | 3 | 4 | 4 | 4 | 19 |
| 8 | 4 | 3 | 4 | 4 | 4 | 19 | 3 | 4 | 3 | 4 | 3 | 17 | 4 | 5 | 4 | 4 | 4 | 21 | 4 | 4 | 4 | 4 | 3 | 19 |
| 9 | 4 | 4 | 4 | 4 | 4 | 20 | 4 | 4 | 4 | 3 | 4 | 19 | 4 | 3 | 4 | 4 | 4 | 19 | 4 | 4 | 5 | 4 | 4 | 21 |
| 10 | 4 | 4 | 4 | 4 | 5 | 21 | 5 | 5 | 4 | 4 | 4 | 22 | 4 | 4 | 5 | 5 | 5 | 23 | 4 | 5 | 5 | 5 | 5 | 24 |
| 11 | 5 | 5 | 5 | 4 | 5 | 24 | 4 | 3 | 4 | 4 | 4 | 19 | 5 | 5 | 5 | 4 | 4 | 23 | 5 | 5 | 5 | 5 | 4 | 24 |
| 12 | 5 | 5 | 5 | 5 | 4 | 24 | 5 | 5 | 5 | 5 | 5 | 25 | 5 | 5 | 4 | 4 | 5 | 23 | 5 | 5 | 5 | 5 | 5 | 25 |
| 13 | 4 | 4 | 4 | 4 | 3 | 19 | 3 | 3 | 4 | 4 | 4 | 18 | 4 | 4 | 4 | 5 | 4 | 21 | 5 | 5 | 4 | 4 | 3 | 21 |
| 14 | 4 | 3 | 4 | 4 | 4 | 19 | 4 | 4 | 4 | 3 | 3 | 18 | 4 | 4 | 3 | 4 | 3 | 18 | 3 | 4 | 4 | 4 | 4 | 19 |
| 15 | 4 | 4 | 4 | 4 | 3 | 19 | 4 | 4 | 5 | 4 | 4 | 21 | 4 | 3 | 4 | 4 | 4 | 19 | 3 | 4 | 4 | 4 | 4 | 19 |
| 16 | 5 | 5 | 5 | 5 | 5 | 25 | 4 | 5 | 5 | 5 | 5 | 24 | 4 | 5 | 5 | 5 | 4 | 23 | 4 | 5 | 5 | 5 | 5 | 24 |
| 17 | 4 | 4 | 4 | 5 | 5 | 22 | 5 | 5 | 5 | 4 | 4 | 24 | 5 | 4 | 4 | 4 | 4 | 21 | 4 | 5 | 5 | 5 | 4 | 23 |
| 18 | 5 | 5 | 5 | 4 | 4 | 23 | 4 | 4 | 4 | 5 | 5 | 22 | 5 | 5 | 5 | 5 | 5 | 25 | 4 | 4 | 5 | 5 | 5 | 23 |
| 19 | 4 | 4 | 4 | 3 | 4 | 19 | 4 | 4 | 4 | 4 | 4 | 20 | 4 | 4 | 4 | 5 | 4 | 21 | 5 | 4 | 4 | 4 | 4 | 21 |
| 20 | 5 | 5 | 4 | 4 | 4 | 22 | 5 | 5 | 5 | 4 | 4 | 23 | 5 | 4 | 5 | 5 | 5 | 24 | 5 | 5 | 5 | 4 | 4 | 23 |
| 21 | 3 | 3 | 3 | 4 | 4 | 17 | 4 | 4 | 4 | 3 | 3 | 18 | 3 | 4 | 3 | 4 | 3 | 17 | 4 | 3 | 3 | 4 | 3 | 17 |
| 22 | 4 | 5 | 4 | 4 | 4 | 21 | 3 | 4 | 4 | 4 | 4 | 19 | 4 | 4 | 4 | 3 | 3 | 18 | 4 | 3 | 4 | 4 | 4 | 19 |

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

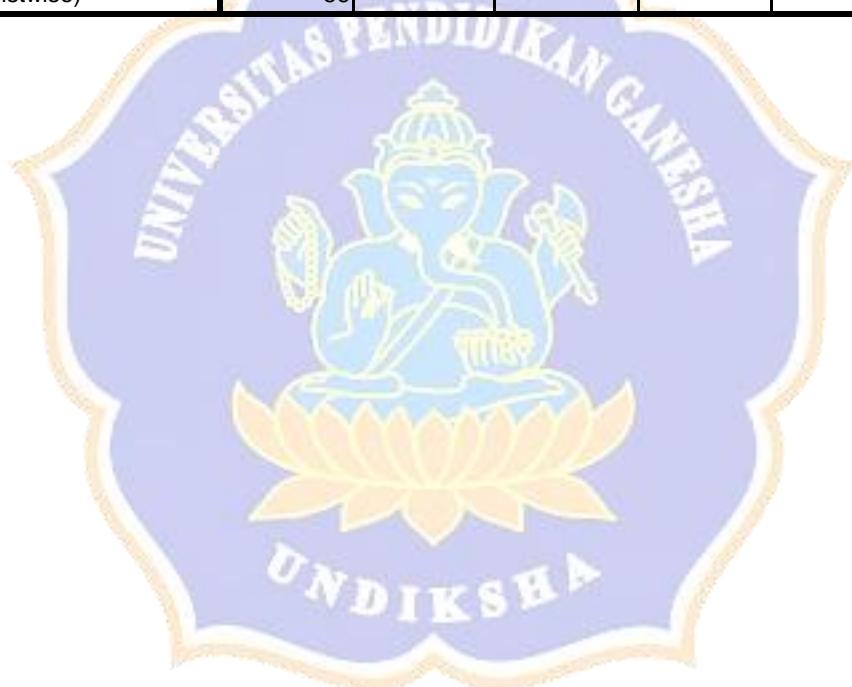
| | | | | | | | | | | | | | | | | | | | | | | | | |
|----|---|---|---|---|---|----|---|---|---|---|---|----|---|---|---|---|---|----|---|---|---|---|---|----|
| 47 | 4 | 4 | 4 | 4 | 4 | 20 | 4 | 4 | 4 | 3 | 4 | 19 | 3 | 4 | 4 | 4 | 4 | 19 | 4 | 4 | 4 | 4 | 5 | 21 |
| 48 | 5 | 4 | 4 | 4 | 4 | 21 | 5 | 5 | 4 | 4 | 4 | 22 | 4 | 4 | 3 | 3 | 3 | 17 | 4 | 5 | 5 | 5 | 5 | 24 |
| 49 | 5 | 5 | 5 | 5 | 4 | 24 | 4 | 4 | 4 | 3 | 4 | 19 | 5 | 5 | 5 | 4 | 4 | 23 | 5 | 5 | 5 | 5 | 4 | 24 |
| 50 | 4 | 5 | 5 | 5 | 5 | 24 | 5 | 5 | 5 | 5 | 5 | 25 | 5 | 4 | 4 | 5 | 5 | 23 | 5 | 5 | 5 | 5 | 5 | 25 |
| 51 | 4 | 4 | 4 | 3 | 4 | 19 | 3 | 3 | 4 | 4 | 4 | 18 | 4 | 4 | 4 | 5 | 4 | 21 | 4 | 4 | 4 | 5 | 4 | 21 |
| 52 | 4 | 4 | 4 | 4 | 3 | 19 | 4 | 4 | 4 | 3 | 3 | 18 | 4 | 4 | 4 | 3 | 3 | 18 | 3 | 4 | 4 | 4 | 4 | 19 |
| 53 | 4 | 4 | 3 | 4 | 4 | 19 | 5 | 4 | 4 | 4 | 4 | 21 | 4 | 4 | 4 | 3 | 4 | 19 | 3 | 4 | 4 | 4 | 4 | 19 |
| 54 | 5 | 5 | 5 | 5 | 5 | 25 | 4 | 5 | 5 | 5 | 5 | 24 | 4 | 4 | 5 | 5 | 5 | 23 | 4 | 5 | 5 | 5 | 5 | 24 |
| 55 | 5 | 4 | 5 | 4 | 4 | 22 | 5 | 5 | 5 | 5 | 4 | 24 | 4 | 5 | 4 | 4 | 4 | 21 | 5 | 5 | 4 | 4 | 5 | 23 |
| 56 | 4 | 4 | 5 | 5 | 5 | 23 | 4 | 4 | 4 | 5 | 5 | 22 | 5 | 5 | 5 | 5 | 5 | 25 | 4 | 4 | 5 | 5 | 5 | 23 |



Lampiran 3. Hasil Uji SPSS

Descriptive Statistics

| | N | Minimum | Maximum | Mean | | Std. Deviation |
|------------------------------|-----------|-----------|-----------|-----------|------------|----------------|
| | Statistic | Statistic | Statistic | Statistic | Std. Error | Statistic |
| Kualitas SDM | 56 | 17 | 25 | 20.77 | .327 | 2.449 |
| Sistem Pengendalian Internal | 56 | 17 | 25 | 20.64 | .316 | 2.362 |
| Anggaran Berbasis Kinerja | 56 | 17 | 25 | 21.05 | .323 | 2.415 |
| Penyerapan Anggaran | 56 | 17 | 25 | 21.55 | .311 | 2.327 |
| Valid N (listwise) | 56 | | | | | |



UJI VALIDITAS

1) Kualitas Sumber Daya Manusia (X1)

| | | Correlations | | | | | |
|-------|---------------------|--------------|--------|--------|--------|--------|--------|
| | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | TOTAL |
| X1.1 | Pearson Correlation | 1 | .642** | .526** | .258 | .227 | .704** |
| | Sig. (2-tailed) | | .000 | .000 | .055 | .093 | .000 |
| | N | 56 | 56 | 56 | 56 | 56 | 56 |
| X1.2 | Pearson Correlation | .642** | 1 | .585** | .356** | .280* | .754** |
| | Sig. (2-tailed) | .000 | | .000 | .007 | .037 | .000 |
| | N | 56 | 56 | 56 | 56 | 56 | 56 |
| X1.3 | Pearson Correlation | .526** | .585** | 1 | .568** | .524** | .856** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .000 |
| | N | 56 | 56 | 56 | 56 | 56 | 56 |
| X1.4 | Pearson Correlation | .258 | .356** | .568** | 1 | .649** | .746** |
| | Sig. (2-tailed) | .055 | .007 | .000 | | .000 | .000 |
| | N | 56 | 56 | 56 | 56 | 56 | 56 |
| X1.5 | Pearson Correlation | .227 | .280* | .524** | .649** | 1 | .711** |
| | Sig. (2-tailed) | .093 | .037 | .000 | .000 | | .000 |
| | N | 56 | 56 | 56 | 56 | 56 | 56 |
| TOTAL | Pearson Correlation | .704** | .754** | .856** | .746** | .711** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | |
| | N | 56 | 56 | 56 | 56 | 56 | 56 |

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

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

2) Sistem Pengendalian Internal (X2)

| Correlations | | | | | | |
|--------------|---------------------|--------|--------|--------|--------|--------|
| | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | TOTAL |
| X2.1 | Pearson Correlation | 1 | .587** | .430** | .303* | .176 |
| | Sig. (2-tailed) | | .000 | .001 | .023 | .195 |
| | N | 56 | 56 | 56 | 56 | 56 |
| X2.2 | Pearson Correlation | .587** | 1 | .649** | .521** | .340* |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .010 |
| | N | 56 | 56 | 56 | 56 | 56 |
| X2.3 | Pearson Correlation | .430** | .649** | 1 | .652** | .498** |
| | Sig. (2-tailed) | .001 | .000 | | .000 | .000 |
| | N | 56 | 56 | 56 | 56 | 56 |
| X2.4 | Pearson Correlation | .303* | .521** | .652** | 1 | .659** |
| | Sig. (2-tailed) | .023 | .000 | .000 | | .000 |
| | N | 56 | 56 | 56 | 56 | 56 |
| X2.5 | Pearson Correlation | .176 | .340* | .498** | .659** | 1 |
| | Sig. (2-tailed) | .195 | .010 | .000 | .000 | |
| | N | 56 | 56 | 56 | 56 | 56 |
| TOTAL | Pearson Correlation | .630** | .799** | .833** | .841** | .718** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 |
| | N | 56 | 56 | 56 | 56 | 56 |

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

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

3) Anggaran Berbasis Kinerja (X3)

| | | Correlations | | | | | |
|-------|---------------------|--------------|--------|--------|--------|--------|--------|
| | | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | TOTAL |
| X3.1 | Pearson Correlation | 1 | .646** | .504** | .286* | .465** | .752** |
| | Sig. (2-tailed) | | .000 | .000 | .032 | .000 | .000 |
| | N | 56 | 56 | 56 | 56 | 56 | 56 |
| X3.2 | Pearson Correlation | .646** | 1 | .568** | .254 | .301* | .714** |
| | Sig. (2-tailed) | .000 | | .000 | .058 | .024 | .000 |
| | N | 56 | 56 | 56 | 56 | 56 | 56 |
| X3.3 | Pearson Correlation | .504** | .568** | 1 | .582** | .572** | .837** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .000 |
| | N | 56 | 56 | 56 | 56 | 56 | 56 |
| X3.4 | Pearson Correlation | .286* | .254 | .582** | 1 | .714** | .742** |
| | Sig. (2-tailed) | .032 | .058 | .000 | | .000 | .000 |
| | N | 56 | 56 | 56 | 56 | 56 | 56 |
| X3.5 | Pearson Correlation | .465** | .301* | .572** | .714** | 1 | .800** |
| | Sig. (2-tailed) | .000 | .024 | .000 | .000 | | .000 |
| | N | 56 | 56 | 56 | 56 | 56 | 56 |
| TOTAL | Pearson Correlation | .752** | .714** | .837** | .742** | .800** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | |
| | N | 56 | 56 | 56 | 56 | 56 | 56 |

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

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

4) Penyerapan Anggaran (Y)

| Correlations | | | | | | |
|--------------|---------------------|--------|--------|--------|--------|--------|
| | Y1 | Y2 | Y3 | Y4 | Y5 | TOTAL |
| Y1 | Pearson Correlation | 1 | .476** | .416** | .264* | .240 |
| | Sig. (2-tailed) | | .000 | .001 | .049 | .075 |
| | N | 56 | 56 | 56 | 56 | 56 |
| Y2 | Pearson Correlation | .476** | 1 | .561** | .481** | .306* |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .022 |
| | N | 56 | 56 | 56 | 56 | 56 |
| Y3 | Pearson Correlation | .416** | .561** | 1 | .636** | .556** |
| | Sig. (2-tailed) | .001 | .000 | | .000 | .000 |
| | N | 56 | 56 | 56 | 56 | 56 |
| Y4 | Pearson Correlation | .264* | .481** | .636** | 1 | .577** |
| | Sig. (2-tailed) | .049 | .000 | .000 | | .000 |
| | N | 56 | 56 | 56 | 56 | 56 |
| Y5 | Pearson Correlation | .240 | .306* | .556** | .577** | 1 |
| | Sig. (2-tailed) | .075 | .022 | .000 | .000 | |
| | N | 56 | 56 | 56 | 56 | 56 |
| TOTAL | Pearson Correlation | .666** | .764** | .829** | .773** | .709** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 |
| | N | 56 | 56 | 56 | 56 | 56 |

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

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

UJI RELIABILITAS

1) Kualitas SDM (X1)

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 |
|------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| X1.1 | 16.61 | 4.170 | .524 | .797 |
| X1.2 | 16.57 | 4.104 | .608 | .772 |
| X1.3 | 16.57 | 3.558 | .741 | .727 |
| X1.4 | 16.63 | 4.130 | .596 | .776 |
| X1.5 | 16.70 | 4.143 | .533 | .794 |

2) Sistem Pengendalian Internal (X2)

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .820 | 5 |

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 | 16.48 | 4.218 | .449 | .827 |

| | | | | |
|------|-------|-------|------|------|
| X2.2 | 16.45 | 3.633 | .668 | .768 |
| X2.3 | 16.43 | 3.777 | .739 | .754 |
| X2.4 | 16.63 | 3.220 | .703 | .756 |
| X2.5 | 16.59 | 3.810 | .538 | .806 |

3) Anggaran Berbasis Kinerja (X3)

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .827 | 5 |

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 | 16.84 | 3.956 | .599 | .800 |
| X3.2 | 16.86 | 4.088 | .549 | .813 |
| X3.3 | 16.86 | 3.725 | .728 | .763 |
| X3.4 | 16.82 | 3.968 | .582 | .805 |
| X3.5 | 16.84 | 3.737 | .662 | .781 |

4) Penyerapan Anggaran (Y)

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| | |

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .794 | 5 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|----|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| Y1 | 17.29 | 3.735 | .439 | .803 |
| Y2 | 17.30 | 3.488 | .594 | .748 |
| Y3 | 17.12 | 3.639 | .731 | .714 |
| Y4 | 17.21 | 3.662 | .637 | .736 |
| Y5 | 17.29 | 3.699 | .522 | .771 |

UJI ASUMSI KLASIK

1) Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

| | | Kualitas SDM | Sistem Pengendalian Internal | Anggaran Berbasis Kinerja | Penyerapan Anggaran |
|---------------------------------|----------------|--------------|------------------------------|---------------------------|---------------------|
| N | | 56 | 56 | 56 | 56 |
| Normal Parameters ^a | Mean | 20.77 | 20.64 | 21.05 | 21.55 |
| | Std. Deviation | 2.449 | 2.362 | 2.415 | 2.327 |
| Most Extreme Differences | Absolute | .175 | .185 | .111 | .167 |
| | Positive | .175 | .185 | .093 | .167 |
| | Negative | -.158 | -.137 | -.111 | -.144 |
| Kolmogorov-Smirnov Z | | 1.313 | 1.386 | .833 | 1.252 |
| Asymp. Sig. (2-tailed) | | .064 | .043 | .492 | .087 |
| a. Test distribution is Normal. | | | | | |
| | | | | | |

2) Uji Heteroskedastisitas

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|------------------------------|-----------------------------|------------|---------------------------|--------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | 1.727 | .802 | | 2.154 | .036 |
| Kualitas SDM | -.008 | .047 | -.033 | -.169 | .866 |
| Sistem Pengendalian Internal | .019 | .047 | .075 | .400 | .691 |
| Anggaran Berbasis Kinerja | -.060 | .046 | -.245 | -1.306 | .197 |

a. Dependent Variable: Abs_RES

3) Uji Multikolinieritas

| Model | Coefficients ^a | | | | | | Collinearity Statistics | |
|-------|------------------------------|------------|---------------------------|------|-------|-----------|-------------------------|-------|
| | Unstandardized Coefficients | | Standardized Coefficients | | t | Sig. | | |
| | B | Std. Error | Beta | | | Tolerance | VIF | |
| 1 | (Constant) | .246 | 1.262 | | .195 | .846 | | |
| | Kualitas SDM | .287 | .074 | .302 | 3.892 | .000 | .487 | 2.055 |
| | Sistem Pengendalian Internal | .324 | .074 | .329 | 4.378 | .000 | .520 | 1.922 |
| | Anggaran Berbasis Kinerja | .411 | .073 | .427 | 5.664 | .000 | .518 | 1.931 |

a. Dependent Variable: Penyerapan Anggaran

UJI HIPOTESIS

| Model Summary | | | | |
|---------------|-------------------|----------|-------------------|----------------------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .920 ^a | .847 | .838 | .935 |

a. Predictors: (Constant), Anggaran Berbasis Kinerja, Sistem Pengendalian Internal, Kualitas SDM

ANOVA^b

| Model | Sum of Squares | df | Mean Square | F | Sig. |
|--------------|----------------|----|-------------|--------|-------------------|
| 1 Regression | 252.361 | 3 | 84.120 | 96.183 | .000 ^a |
| Residual | 45.479 | 52 | .875 | | |
| Total | 297.839 | 55 | | | |

a. Predictors: (Constant), Anggaran Berbasis Kinerja, Sistem Pengendalian Internal, Kualitas SDM

b. Dependent Variable: Penyerapan Anggaran

Coefficients^a

| Model | Unstandardized Coefficients | | | Standardized Coefficients | t | Sig. |
|------------------------------|-----------------------------|------------|------|------------------------------|------|------|
| | B | Std. Error | Beta | | | |
| 1 (Constant) | .246 | 1.262 | | | .195 | .846 |
| Kualitas SDM | .287 | .074 | .302 | 3.892 | .000 | |
| Sistem Pengendalian Internal | .324 | .074 | .329 | 4.378 | .000 | |
| Anggaran Berbasis Kinerja | .411 | .073 | .427 | 5.664 | .000 | |

a. Dependent Variable: Penyerapan Anggaran



Lampiran 4. Surat Ijin Penelitian



KEMENTERIAN PENDIDIKAN, KEBUDAYAAN,
RISET DAN TEKNOLOGI
UNIVERSITAS PENDIDIKAN GANESHA
PASCASARJANA

Alamat : Jalan Udayana, Kampus Tengah Singaraja; Telp. (0362) 32558 Fax. (0362) 32558

Nomor : 845 /UN48.14.1/KM/2022

Hal : Permohonan Ijin Penelitian

Kepada Yth. : Kepala Biro Umum dan Keuangan Universitas Pendidikan Ganesha
di-
Tempat

Dengan hormat, dalam rangka menunjang data Tesis mahasiswa semester akhir Program Magister (S2) Pascasarjana Universitas Pendidikan Ganesha Singaraja, kami mohon kepada Bapak/Ibu untuk bisa menerima mahasiswa kami:

| | |
|-------------------------|--|
| Nama | : Ida Bagus Anggeadi |
| NIM/Semester | : 2029141003 / IV |
| Program Studi | : Akuntansi (S2) |
| Judul Penelitian | : PENGARUH SUMBER DAYA MANUSIA, SISTEM PENGENDALIAN INTERNAL DAN SISTEM ANGGARAN BERBASIS KINERJA TERHADAP PENYERAPAN ANGGARAN DIPA UNIVERSITATS PENDIDIKAN GANESHA. |

Untuk mendapatkan informasi-informasi yang dibutuhkan oleh mahasiswa dalam melakukan penelitian dan pengumpulan data.

Demikian permohonan ini disampaikan, atas perkenaan, dan kerja sama yang baik kami ucapan terima kasih.

Singaraja, 21 Maret 2022

a.n Direktur,

Walih Direktur I,



Dr. Ida Bagus Putrayasa, M.Pd

NIP. 16002101986021001

Lampiran 5. Surat Keterangan Penelitian



**KEMENTERIAN PENDIDIKAN, KEBUDAYAAN,
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SURAT KETERANGAN
 Nomor: 2095/UN48.5/LL/2022

Yang bertandatangan di bawah ini:

Nama : Ni Luh Wayan Yasmiati, S.H.,M.Pd.
 NIP : 196312061990112001
 Jabatan : Kepala Biro Umum dan Keuangan
 Unit Kerja : Universitas Pendidikan Ganesha

menerangkan bahwa mahasiswa berikut:

Nama : Ida Bagus Anggeadi
 NIM/Semester : 2029141003 / IV
 Program Studi : Akuntansi (S2)
 Judul Penelitian : Pengaruh Sumber Daya Manusia, Sistem Pengendalian Internal
 dan Sistem Anggaran Berbasis Kinerja Terhadap Penyerapan
 Anggaran DIPA Universitas Pendidikan Ganesha.

memang benar telah melakukan penelitian dan pengumpulan data di Universitas Pendidikan Ganesha.

Demikian surat keterangan ini dibuat agar dapat digunakan sebagaimana mestinya terima kasih.

Singaraja, 28 Maret 2022
 Kepala Biro Umum dan Keuangan,


Ni Luh Wayan Yasmiati, S.H.,M.Pd.
 NIP. 196312061990112001

Lampiran 6. Dokumentasi Kegiatan