

Lampiran 1 Jadwal Penelitian

| Tahapan Penelitian | Bulan | | | | | | | | | | | |
|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| | Jan 2024 | Feb 2024 | Mar 2024 | Apr 2024 | Mei 2024 | Jun 2024 | Jul 2024 | Agu 2024 | Sep 2024 | Okt 2024 | Nov 2024 | Des 2024 |
| Rancangan Awal Proposal Tesis | ■ | | | | | | | | | | | |
| Bimbingan Proposal Tesis | | ■ | ■ | ■ | ■ | | | | | | | |
| Ujian Proposal Tesis | | | ■ | ■ | ■ | ■ | | | | | | |
| Pengumpulan, Pengolahan Data dan Bimbingan Tesis | | | ■ | ■ | ■ | ■ | ■ | ■ | ■ | | | |
| Penyusunan Naskah dan Draft Artikel Tesis | | | | ■ | ■ | ■ | ■ | ■ | ■ | ■ | | |
| Uji Kelayakan Tesis | | | | | | | | | | | ■ | |
| Ujian Tesis | | | | | | | | | | | | ■ |
| Pasca Ujian Tesis | | | | | | | | | | | | ■ |



Lampiran 2 Kuesioner Penelitian

KUESIONER PENELITIAN

Perihal : Permohonan Menjadi Responden

Yth. Bapak/Ibu/Saudara/I Responden

di –

tempat

Dengan hormat,

Dalam rangka penyusunan Tugas Akhir (Tesis) sebagai salah satu syarat menyelesaikan Program Studi S2 Akuntansi Universitas Pendidikan Ganesha, maka dengan ini saya:

Nama : Ni Gusti Ayu Putu Putri Rahmayanti
Prodi : S2 Akuntansi
NIM : 2329141019
Instansi : Universitas Pendidikan Ganesha

Bermaksud untuk melakukan penelitian tentang **“Pengaruh Partisipasi Anggaran dan *Budget Emphasis* terhadap *Budgetary Slack* dengan Etika Religius sebagai Pemoderasi”**. Besar harapan saya agar Bapak/Ibu dapat membantu mengisi kuesioner ini secara benar, lengkap, dan jelas. Tujuan penelitian ini hanyalah semata-mata untuk tujuan ilmiah, data yang terkumpul nantinya akan dianalisis dan segala identitas beserta jawaban yang diberikan dijaga kerahasiaannya. Atas kerjasama dan kesediaan Bapak/Ibu saya ucapkan terimakasih.

Hormat saya,
Peneliti

Ni Gusti Ayu Putu Putri Rahmayanti
NIM. 2329141019

A. IDENTITAS RESPONDEN

Kuesioner pada bagian pertama ini merupakan kuesioner mengenai karakteristik demografi, Bapak/Ibu dipersilahkan untuk memilih salah satu jawaban yang dianggap sesuai dengan memberi tanda silang (X) atau cek list (√).

1. Nama (boleh diisi dengan inisial atau singkatan)

.....

2. Jenis Kelamin

Laki – Laki

Perempuan

3. Usia

≤ 25 tahun

46-60 tahun

26-35 tahun

> 60 tahun

36-45 tahun

4. Tingkat Pendidikan terakhir yang Bapak/Ibu selesaikan?

SMA/SMK

S2

D3

S3

D4/S1

5. Nama SKPD tempat Bapak/Ibu bertugas?

.....

6. Bapak/Ibu merupakan pejabat eselon?

Eselon III

Pejabat Fungsional

Eselon IV

Staf/Pelaksana

1. PARTISIPASI ANGGARAN

| NO. | PERNYATAAN | STS | TS | N | S | SS |
|-----|--|-----|----|---|---|----|
| 1 | Saya ikut dan terlibat dalam semua tahapan penyusunan anggaran. | | | | | |
| 2 | Saya turut berpartisipasi secara aktif dalam diskusi terkait penyusunan anggaran. | | | | | |
| 3 | Atasan saya memberikan alasan yang jelas saat merevisi anggaran yang saya buat. | | | | | |
| 4 | Atasan saya selalu meminta pendapat dan atau usulan kepada saya saat penyusunan anggaran. | | | | | |
| 5 | Usulan dan masukan yang saya berikan berpengaruh terhadap rincian dan jumlah anggaran yang ditetapkan. | | | | | |
| 6 | Menurut saya usulan dan masukan terkait penganggaran yang diberikan dari bawahan itu penting. | | | | | |

2. BUDGET EMPHASIS

| NO. | PERNYATAAN | STS | TS | N | S | SS |
|-----|---|-----|----|---|---|----|
| 1 | Anggaran yang ditetapkan oleh perangkat daerah berfungsi sebagai alat pengendalian atau pengawasan. | | | | | |
| 2 | Anggaran membatasi apa saja yang bisa dibelanjakan dan berapa besarnya. | | | | | |
| 3 | Pimpinan menilai kinerja berdasarkan capaian realisasi anggaran. | | | | | |
| 4 | Perangkat daerah dengan angka realisasi anggaran yang tinggi dikatakan berkinerja baik. | | | | | |
| 5 | Perangkat daerah mendapatkan penghargaan saat berhasil mencapai target kinerja yang telah ditetapkan. | | | | | |

3. BUDGETARY SLACK

| NO | PERNYATAAN | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| 1 | Standar anggaran yang digunakan mendorong produktivitas perangkat daerah. | | | | | |
| 2 | Anggaran yang telah ditetapkan dapat terlaksana dengan baik. | | | | | |
| 3 | Anggaran yang ditetapkan bersifat fleksibel sehingga bisa dilakukan penyesuaian/ pencermatan anggaran. | | | | | |
| 4 | Penekanan pada pencapaian target anggaran sangat mempengaruhi alokasi anggaran di perangkat daerah. | | | | | |
| 5 | Saya ingin memperbaiki tingkat efisiensi karena adanya target anggaran yang harus dicapai. | | | | | |
| 6 | Target anggaran yang ditetapkan umumnya mudah dicapai oleh perangkat daerah. | | | | | |

4. ETIKA RELIGIUS

| NO. | PERNYATAAN | STS | TS | N | S | SS |
|-----|---|-----|----|---|---|----|
| 1 | Saya selalu berusaha untuk menjalankan pengelolaan anggaran dengan integritas yang tinggi, sesuai dengan nilai-nilai religiusitas. | | | | | |
| 2 | Saya memastikan bahwa keputusan terkait anggaran selalu sesuai dengan prinsip-prinsip religiusitas yang saya yakini, tanpa mempertimbangkan keuntungan pribadi. | | | | | |
| 3 | Pengelolaan anggaran yang baik bagi saya adalah bagian dari tanggung jawab spiritual dan moral yang saya pegang dalam kehidupan sehari-hari. | | | | | |

| | | | | | | |
|---|--|--|--|--|--|--|
| 4 | Saya merasa bahwa tingkat religiusitas individu dapat membantu dalam mempertahankan hubungan baik dengan pihak-pihak terkait dalam proses penyusunan anggaran. | | | | | |
| 5 | Nilai religiusitas sering kali menjadi motivasi bagi saya dalam memastikan keadilan dan integritas dalam menyusun anggaran di sektor publik. | | | | | |



Lampiran 3 Daftar Nama Perangkat Daerah di Lingkungan Pemerintah Kota Denpasar

| No | Keterangan |
|----|---|
| 1 | Sekretariat Daerah |
| 2 | Badan Pendapatan Daerah |
| 3 | Badan Pengelola Keuangan dan Aset Daerah |
| 4 | Badan Perencanaan dan Pembangunan Daerah |
| 5 | Badan Kepegawaian dan Pengembangan Sumber Daya Manusia |
| 6 | Dinas Penanaman Modal dan Perijinan Terpatu Satu Pintu |
| 7 | Dinas Kebudayaan |
| 8 | Dinas Pariwisata |
| 9 | Dinas Perhubungan |
| 10 | Dinas Pertanian |
| 11 | Inspektorat |
| 12 | Sekretariat Dewan Perwakilan Rakyat Daerah |
| 13 | Dinas Pendidikan Pemuda dan Olahraga |
| 14 | Badan Penanggulangan Bencana Daerah |
| 15 | Dinas Pemberdayaan Perempuan Perlindungan Anak Pengendalian Penduduk dan Keluarga Berencana |
| 16 | Satuan Polisi Pamong Praja |
| 17 | Badan Kesatuan Bangsa dan Politik |
| 18 | Badan Riset dan Inovasi Daerah |
| 19 | Dinas Tenaga Kerja dan Sertifikasi Kompetensi |
| 20 | Dinas Pekerjaan Umum dan Penataan Ruang |
| 21 | Dinas Perumahan dan Kawasan Permukiman |
| 22 | Dinas Lingkungan Hidup dan Kebersihan |
| 23 | Dinas Pemberdayaan Masyarakat Desa |
| 24 | Dinas Perikanan dan Ketahanan Pangan |
| 25 | Dinas Kependudukan dan Pencatatan Sipil |
| 26 | Dinas Komunikasi, Informasi dan Statistik |
| 27 | Dinas Perindustrian dan Perdagangan |
| 28 | Dinas Sosial |
| 29 | Dinas Koperasi dan Usaha Kecil Menengah |
| 30 | Dinas Perpustakaan dan Kearsipan |
| 31 | Dinas Pemadam Kebakaran dan Keselamatan |
| 32 | RSUD Wangaya |
| 33 | Dinas Kesehatan |
| 34 | Kecamatan Denpasar Timur |
| 35 | Kecamatan Denpasar Selatan |
| 36 | Kecamatan Denpasar Utara |
| 37 | Kecamatan Denpasar Barat |

Lampiran 4 Tabulasi Data Responden

| No | Jenis Kelamin | Usia | Tingkat Pendidikan terakhir | Nama Perangkat Daerah | Jabatan | Lamanya pengalaman dalam proses penyusunan anggaran selama menduduki jabatan: |
|----|---------------|-------------|-----------------------------|---|--------------------|---|
| 1 | Laki-laki | 26-35 tahun | D4/S1 | Badan Kepegawaian dan Pengembangan Sumber Daya Manusia | Staf/Pelaksana | 3 – 5 tahun |
| 2 | Laki-laki | 26-35 tahun | D4/S1 | Dinas Kebudayaan | Staf/Pelaksana | 1 – 3 tahun |
| 3 | Perempuan | 36-45 tahun | D4/S1 | Badan Kepegawaian dan Pengembangan Sumber Daya Manusia | Eselon III | 3 – 5 tahun |
| 4 | Perempuan | 26-35 tahun | D4/S1 | Dinas Kebudayaan | Staf/Pelaksana | 3 – 5 tahun |
| 5 | Perempuan | 46-60 tahun | D4/S1 | Dinas Kebudayaan | Eselon III | 3 – 5 tahun |
| 6 | Perempuan | 26-35 tahun | D4/S1 | Sekretariat DPRD | Staf/Pelaksana | 3 – 5 tahun |
| 7 | Perempuan | 46-60 tahun | D4/S1 | Badan Pengelola Keuangan dan Aset Daerah | Pejabat Fungsional | > 5 tahun |
| 8 | Perempuan | 26-35 tahun | D3 | Kecamatan Denpasar Barat | Staf/Pelaksana | 1 – 3 tahun |
| 9 | Perempuan | 26-35 tahun | S2 | Badan Kepegawaian dan Pengembangan Sumber Daya Manusia | Pejabat Fungsional | 3 – 5 tahun |
| 10 | Perempuan | 46-60 tahun | D4/S1 | Badan Pengelola Keuangan dan Aset Daerah | Eselon III | ≤ 1 tahun |
| 11 | Perempuan | 26-35 tahun | D4/S1 | Badan Pendapatan Daerah | Staf/Pelaksana | 1 – 3 tahun |
| 12 | Perempuan | 36-45 tahun | D4/S1 | Dinas Pendidikan, Pemuda dan Olahraga | Eselon III | 1 – 3 tahun |
| 13 | Perempuan | 26-35 tahun | D4/S1 | Kecamatan Denpasar Barat | Staf/Pelaksana | 1 – 3 tahun |
| 14 | Laki-laki | ≤ 25 tahun | D3 | Badan Penanggulangan Bencana Daerah | Staf/Pelaksana | 1 – 3 tahun |
| 15 | Perempuan | 26-35 tahun | S2 | Badan Kesatuan Bangsa dan Politik | Pejabat Fungsional | ≤ 1 tahun |
| 16 | Perempuan | 36-45 tahun | S2 | Dinas Pemberdayaan Perempuan Perlindungan Anak Pengendalian Penduduk dan KB | Eselon III | 3 – 5 tahun |
| 17 | Perempuan | 26-35 tahun | D4/S1 | Inspektorat Daerah | Staf/Pelaksana | ≤ 1 tahun |
| 18 | Perempuan | 26-35 tahun | D3 | Dinas Tenaga Kerja dan Sertifikasi Kompetensi | Pejabat Fungsional | 3 – 5 tahun |
| 19 | Laki-laki | ≤ 25 tahun | D4/S1 | Dinas Perhubungan | Staf/Pelaksana | 1 – 3 tahun |
| 20 | Laki-laki | 46-60 tahun | D4/S1 | Sekretariat DPRD | Eselon IV | > 5 tahun |
| 21 | Laki-laki | ≤ 25 tahun | D3 | Dinas Pertanian | Staf/Pelaksana | 1 – 3 tahun |
| 22 | Laki-laki | 26-35 tahun | S2 | Inspektorat Daerah | Pejabat Fungsional | 3 – 5 tahun |
| 23 | Laki-laki | 36-45 tahun | S2 | Inspektorat Daerah | Eselon IV | 1 – 3 tahun |

| No | Jenis Kelamin | Usia | Tingkat Pendidikan terakhir | Nama Perangkat Daerah | Jabatan | Lamanya pengalaman dalam proses penyusunan anggaran selama menduduki jabatan: |
|----|---------------|-------------|-----------------------------|---|--------------------|---|
| 24 | Laki-laki | 26-35 tahun | D4/S1 | Badan Riset dan Inovasi Daerah | Staf/Pelaksana | 1 – 3 tahun |
| 25 | Perempuan | 36-45 tahun | D4/S1 | Badan Riset dan Inovasi Daerah | Eselon III | 3 – 5 tahun |
| 26 | Perempuan | 26-35 tahun | D3 | Badan Riset dan Inovasi Daerah | Pejabat Fungsional | > 5 tahun |
| 27 | Laki-laki | 46-60 tahun | D4/S1 | Dinas Pemadam Kebakaran dan Keselamatan | Eselon III | ≤ 1 tahun |
| 28 | Perempuan | 36-45 tahun | S2 | Badan Pendapatan Daerah | Pejabat Fungsional | > 5 tahun |
| 29 | Laki-laki | 26-35 tahun | S2 | Badan Penanggulangan Bencana Daerah | Pejabat Fungsional | 1 – 3 tahun |
| 30 | Perempuan | 36-45 tahun | D4/S1 | Dinas Perhubungan | Eselon III | 1 – 3 tahun |
| 31 | Perempuan | 26-35 tahun | D4/S1 | RSUD Wangaya | Staf/Pelaksana | ≤ 1 tahun |
| 32 | Perempuan | 26-35 tahun | D4/S1 | Sekretariat Daerah | Staf/Pelaksana | 1 – 3 tahun |
| 33 | Laki-laki | 26-35 tahun | S2 | Dinas Pemberdayaan Masyarakat Desa | Pejabat Fungsional | ≤ 1 tahun |
| 34 | Perempuan | 36-45 tahun | D4/S1 | Dinas Pertanian | Eselon III | > 5 tahun |
| 35 | Perempuan | 26-35 tahun | D4/S1 | Kecamatan Denpasar Barat | Staf/Pelaksana | 1 – 3 tahun |
| 36 | Laki-laki | 26-35 tahun | D4/S1 | Dinas Pendidikan, Pemuda dan Olahraga | Pejabat Fungsional | 3 – 5 tahun |
| 37 | Perempuan | 26-35 tahun | D3 | Dinas Perhubungan | Staf/Pelaksana | 1 – 3 tahun |
| 38 | Perempuan | 26-35 tahun | D4/S1 | Dinas Pertanian | Pejabat Fungsional | 1 – 3 tahun |
| 39 | Laki-laki | 36-45 tahun | D4/S1 | Badan Kesatuan Bangsa dan Politik | Eselon III | 1 – 3 tahun |
| 40 | Perempuan | 26-35 tahun | D4/S1 | Dinas Perikanan dan Ketahanan Pangan | Staf/Pelaksana | 3 – 5 tahun |
| 41 | Perempuan | 46-60 tahun | D4/S1 | Dinas Kependudukan dan Pencatatan Sipil | Pejabat Fungsional | > 5 tahun |
| 42 | Perempuan | 36-45 tahun | D4/S1 | Badan Perencanaan dan Pembangunan Daerah | Eselon III | 3 – 5 tahun |
| 43 | Perempuan | 36-45 tahun | S2 | Dinas Komunikasi, Informasi dan Statistik | Eselon IV | 3 – 5 tahun |
| 44 | Laki-laki | 26-35 tahun | D4/S1 | Dinas Pendidikan, Pemuda dan Olahraga | Staf/Pelaksana | 3 – 5 tahun |
| 45 | Perempuan | 46-60 tahun | D4/S1 | Sekretariat Daerah | Eselon III | 1 – 3 tahun |
| 46 | Laki-laki | 26-35 tahun | S2 | Kecamatan Denpasar Utara | Staf/Pelaksana | > 5 tahun |
| 47 | Perempuan | 26-35 tahun | S2 | Dinas Pariwisata | Pejabat Fungsional | 3 – 5 tahun |
| 48 | Perempuan | 46-60 tahun | D4/S1 | Kecamatan Denpasar Utara | Eselon IV | > 5 tahun |

| No | Jenis Kelamin | Usia | Tingkat Pendidikan terakhir | Nama Perangkat Daerah | Jabatan | Lamanya pengalaman dalam proses penyusunan anggaran selama menduduki jabatan: |
|----|---------------|-------------|-----------------------------|---|--------------------|---|
| 49 | Perempuan | 46-60 tahun | S2 | Dinas Penanaman Modal dan Perijinan Terpatu Satu Pintu | Eselon III | 3 – 5 tahun |
| 50 | Perempuan | 46-60 tahun | S2 | Dinas Pemberdayaan Perempuan Perlindungan Anak Pengendalian Penduduk dan KB | Pejabat Fungsional | > 5 tahun |
| 51 | Perempuan | 26-35 tahun | D4/S1 | Badan Perencanaan dan Pembangunan Daerah | Pejabat Fungsional | 3 – 5 tahun |
| 52 | Laki-laki | 26-35 tahun | S2 | Badan Perencanaan dan Pembangunan Daerah | Staf/Pelaksana | ≤ 1 tahun |
| 53 | Perempuan | 46-60 tahun | S2 | Dinas Perpustakaan dan Kearsipan | Eselon III | 3 – 5 tahun |
| 54 | Perempuan | 36-45 tahun | S2 | Dinas Pekerjaan Umum dan Penataan Ruang | Eselon IV | 1 – 3 tahun |
| 55 | Laki-laki | 36-45 tahun | D4/S1 | Dinas Tenaga Kerja dan Sertifikasi Kompetensi | Eselon III | 3 – 5 tahun |
| 56 | Perempuan | 46-60 tahun | D4/S1 | Dinas Pemberdayaan Masyarakat Desa | Eselon III | 3 – 5 tahun |
| 57 | Laki-laki | 46-60 tahun | D4/S1 | Dinas Perikanan dan Ketahanan Pangan | Eselon IV | 1 – 3 tahun |
| 58 | Laki-laki | 26-35 tahun | D4/S1 | Dinas Perpustakaan dan Kearsipan | Staf/Pelaksana | ≤ 1 tahun |
| 59 | Perempuan | 26-35 tahun | D4/S1 | Kecamatan Denpasar Timur | Staf/Pelaksana | 1 – 3 tahun |
| 60 | Laki-laki | 26-35 tahun | D4/S1 | Kecamatan Denpasar Timur | Staf/Pelaksana | ≤ 1 tahun |
| 61 | Perempuan | 36-45 tahun | D4/S1 | Kecamatan Denpasar Timur | Staf/Pelaksana | 3 – 5 tahun |
| 62 | Perempuan | 26-35 tahun | D4/S1 | Dinas Pemadam Kebakaran dan Keselamatan | Pejabat Fungsional | 1 – 3 tahun |
| 63 | Laki-laki | 36-45 tahun | D3 | Dinas Pekerjaan Umum dan Penataan Ruang | Eselon III | 1 – 3 tahun |
| 64 | Laki-laki | ≤ 25 tahun | D3 | Dinas Kependudukan dan Pencatatan Sipil | Staf/Pelaksana | 1 – 3 tahun |
| 65 | Perempuan | 46-60 tahun | S2 | Badan Pengelola Keuangan dan Aset Daerah | Staf/Pelaksana | 3 – 5 tahun |
| 66 | Perempuan | 36-45 tahun | S2 | Dinas Pemberdayaan Perempuan Perlindungan Anak Pengendalian Penduduk dan KB | Staf/Pelaksana | 3 – 5 tahun |
| 67 | Perempuan | 26-35 tahun | D4/S1 | Dinas Koperasi dan Usaha Kecil Menengah | Staf/Pelaksana | ≤ 1 tahun |
| 68 | Perempuan | 26-35 tahun | D3 | Dinas Tenaga Kerja dan Sertifikasi Kompetensi | Staf/Pelaksana | 3 – 5 tahun |
| 69 | Laki-laki | ≤ 25 tahun | D4/S1 | Dinas Pekerjaan Umum dan Penataan Ruang | Staf/Pelaksana | 1 – 3 tahun |
| 70 | Laki-laki | 46-60 tahun | D4/S1 | Sekretariat DPRD | Staf/Pelaksana | > 5 tahun |
| 71 | Laki-laki | ≤ 25 tahun | D3 | Dinas Perumahan dan Kawasan Permukiman | Staf/Pelaksana | 1 – 3 tahun |
| 72 | Laki-laki | 26-35 tahun | S2 | Dinas Koperasi dan Usaha Kecil Menengah | Pejabat Fungsional | 3 – 5 tahun |

| No | Jenis Kelamin | Usia | Tingkat Pendidikan terakhir | Nama Perangkat Daerah | Jabatan | Lamanya pengalaman dalam proses penyusunan anggaran selama menduduki jabatan: |
|----|---------------|-------------|-----------------------------|--|--------------------|---|
| 73 | Laki-laki | 36-45 tahun | S2 | Dinas Koperasi dan Usaha Kecil Menengah | Pejabat Fungsional | 1 – 3 tahun |
| 74 | Laki-laki | 26-35 tahun | D4/S1 | RSUD Wangaya | Staf/Pelaksana | 1 – 3 tahun |
| 75 | Perempuan | 26-35 tahun | D3 | Dinas Komunikasi, Informasi dan Statistik | Staf/Pelaksana | > 5 tahun |
| 76 | Laki-laki | 26-35 tahun | D4/S1 | Dinas Pemadam Kebakaran dan Keselamatan | Staf/Pelaksana | ≤ 1 tahun |
| 77 | Perempuan | 46-60 tahun | S2 | Badan Pendapatan Daerah | Eselon III | > 5 tahun |
| 78 | Laki-laki | 36-45 tahun | S2 | Badan Penanggulangan Bencana Daerah | Eselon III | 1 – 3 tahun |
| 79 | Perempuan | 26-35 tahun | D4/S1 | Dinas Perumahan dan Kawasan Permukiman | Pejabat Fungsional | 1 – 3 tahun |
| 80 | Perempuan | 26-35 tahun | D4/S1 | Sekretariat Daerah | Staf/Pelaksana | 1 – 3 tahun |
| 81 | Laki-laki | 26-35 tahun | S2 | Dinas Pemberdayaan Masyarakat Desa | Staf/Pelaksana | ≤ 1 tahun |
| 82 | Perempuan | 36-45 tahun | D4/S1 | Dinas Perumahan dan Kawasan Permukiman | Eselon III | > 5 tahun |
| 83 | Perempuan | 26-35 tahun | D4/S1 | Kecamatan Denpasar Selatan | Staf/Pelaksana | 1 – 3 tahun |
| 84 | Laki-laki | 26-35 tahun | D4/S1 | Satuan Polisi Pamong Praja | Pejabat Fungsional | 3 – 5 tahun |
| 85 | Perempuan | 26-35 tahun | D3 | Dinas Sosial | Staf/Pelaksana | 1 – 3 tahun |
| 86 | Perempuan | 26-35 tahun | D4/S1 | Dinas Sosial | Staf/Pelaksana | 1 – 3 tahun |
| 87 | Laki-laki | 26-35 tahun | D4/S1 | Badan Kesatuan Bangsa dan Politik | Staf/Pelaksana | 1 – 3 tahun |
| 88 | Perempuan | 26-35 tahun | D4/S1 | Dinas Perikanan dan Ketahanan Pangan | Staf/Pelaksana | 3 – 5 tahun |
| 89 | Perempuan | 46-60 tahun | D4/S1 | Dinas Kependudukan dan Pencatatan Sipil | Eselon IV | > 5 tahun |
| 90 | Perempuan | 46-60 tahun | D4/S1 | Dinas Kesehatan | Eselon III | 3 – 5 tahun |
| 91 | Perempuan | 36-45 tahun | S2 | Dinas Sosial | Eselon IV | 3 – 5 tahun |
| 92 | Laki-laki | 26-35 tahun | D4/S1 | Satuan Polisi Pamong Praja | Staf/Pelaksana | 3 – 5 tahun |
| 93 | Perempuan | 26-35 tahun | D4/S1 | Dinas Lingkungan Hidup dan Kebersihan | Staf/Pelaksana | 1 – 3 tahun |
| 94 | Laki-laki | 26-35 tahun | S2 | Kecamatan Denpasar Utara | Staf/Pelaksana | > 5 tahun |
| 95 | Perempuan | 26-35 tahun | S2 | Dinas Pariwisata | Staf/Pelaksana | 3 – 5 tahun |
| 96 | Perempuan | 46-60 tahun | D4/S1 | Dinas Perindustrian dan Perdagangan | Eselon IV | > 5 tahun |
| 97 | Perempuan | 26-35 tahun | S2 | Dinas Penanaman Modal dan Perijinan Terpadu Satu Pintu | Staf/Pelaksana | 3 – 5 tahun |

| No | Jenis Kelamin | Usia | Tingkat Pendidikan terakhir | Nama Perangkat Daerah | Jabatan | Lamanya pengalaman dalam proses penyusunan anggaran selama menduduki jabatan: |
|-----|---------------|-------------|-----------------------------|--|--------------------|---|
| 98 | Perempuan | 46-60 tahun | S2 | Satuan Polisi Pamong Praja | Eselon III | > 5 tahun |
| 99 | Laki-laki | 26-35 tahun | S2 | Dinas Kesehatan | Staf/Pelaksana | ≤ 1 tahun |
| 100 | Perempuan | 46-60 tahun | S2 | Dinas Perpustakaan dan Kearsipan | Pejabat Fungsional | 3 – 5 tahun |
| 101 | Perempuan | 36-45 tahun | S2 | Dinas Penanaman Modal dan Perijinan Terpatu Satu Pintu | Pejabat Fungsional | 1 – 3 tahun |
| 102 | Laki-laki | 46-60 tahun | D4/S1 | Dinas Lingkungan Hidup dan Kebersihan | Pejabat Fungsional | 3 – 5 tahun |
| 103 | Perempuan | 36-45 tahun | D4/S1 | Dinas Pariwisata | Eselon III | 3 – 5 tahun |
| 104 | Laki-laki | 46-60 tahun | D4/S1 | Dinas Lingkungan Hidup dan Kebersihan | Eselon IV | 1 – 3 tahun |
| 105 | Laki-laki | 26-35 tahun | D4/S1 | Dinas Perindustrian dan Perdagangan | Staf/Pelaksana | ≤ 1 tahun |
| 106 | Perempuan | 36-45 tahun | D4/S1 | Dinas Perindustrian dan Perdagangan | Eselon III | 3 – 5 tahun |



Lampiran 5 Tabulasi Variabel PA & BE

| | PA1 | PA2 | PA3 | PA4 | PA5 | PA6 | PA | BE1 | BE2 | BE3 | BE4 | BE5 | BE |
|----|-----|-----|-----|-----|-----|-----|------|-----|-----|-----|-----|-----|------|
| 1 | 4 | 4 | 5 | 4 | 5 | 4 | 4.33 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 2 | 4 | 4 | 5 | 5 | 4 | 5 | 4.50 | 5 | 5 | 3 | 2 | 4 | 3.80 |
| 3 | 5 | 5 | 5 | 3 | 3 | 5 | 4.33 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 4 | 4 | 4 | 3 | 3 | 3 | 4 | 3.50 | 4 | 4 | 3 | 4 | 4 | 3.80 |
| 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4.50 | 5 | 5 | 5 | 4 | 5 | 4.80 |
| 6 | 4 | 4 | 4 | 3 | 3 | 3 | 3.50 | 5 | 5 | 4 | 4 | 4 | 4.40 |
| 7 | 5 | 5 | 5 | 4 | 4 | 5 | 4.67 | 4 | 5 | 5 | 4 | 5 | 4.60 |
| 8 | 3 | 4 | 4 | 4 | 4 | 4 | 3.83 | 4 | 4 | 4 | 3 | 3 | 3.60 |
| 9 | 5 | 5 | 4 | 4 | 4 | 4 | 4.33 | 4 | 4 | 3 | 3 | 4 | 3.60 |
| 10 | 5 | 5 | 5 | 5 | 5 | 5 | 5.00 | 5 | 5 | 5 | 4 | 5 | 4.80 |
| 11 | 4 | 4 | 4 | 4 | 4 | 5 | 4.17 | 4 | 4 | 4 | 4 | 4 | 4.00 |
| 12 | 5 | 5 | 4 | 4 | 3 | 4 | 4.17 | 5 | 4 | 4 | 4 | 4 | 4.20 |
| 13 | 5 | 4 | 4 | 5 | 4 | 5 | 4.50 | 5 | 4 | 4 | 2 | 4 | 3.80 |
| 14 | 3 | 4 | 5 | 4 | 4 | 5 | 4.17 | 4 | 5 | 5 | 5 | 5 | 4.80 |
| 15 | 4 | 4 | 4 | 3 | 3 | 5 | 3.83 | 4 | 5 | 4 | 3 | 4 | 4.00 |
| 16 | 5 | 5 | 5 | 5 | 5 | 5 | 5.00 | 5 | 5 | 5 | 4 | 5 | 4.80 |
| 17 | 3 | 3 | 3 | 3 | 3 | 3 | 3.00 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 18 | 3 | 3 | 3 | 3 | 3 | 3 | 3.00 | 3 | 3 | 3 | 3 | 3 | 3.00 |
| 19 | 4 | 4 | 4 | 4 | 4 | 4 | 4.00 | 5 | 5 | 5 | 4 | 5 | 4.80 |
| 20 | 5 | 5 | 4 | 4 | 2 | 5 | 4.17 | 5 | 4 | 4 | 5 | 4 | 4.40 |
| 21 | 3 | 2 | 3 | 3 | 3 | 3 | 2.83 | 5 | 5 | 4 | 5 | 4 | 4.60 |
| 22 | 4 | 4 | 4 | 4 | 4 | 4 | 4.00 | 4 | 4 | 4 | 4 | 4 | 4.00 |
| 23 | 5 | 5 | 5 | 5 | 5 | 5 | 5.00 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 24 | 2 | 2 | 4 | 4 | 3 | 2 | 2.83 | 4 | 4 | 4 | 4 | 4 | 4.00 |
| 25 | 3 | 3 | 3 | 3 | 2 | 3 | 2.83 | 4 | 5 | 5 | 4 | 5 | 4.60 |
| 26 | 5 | 5 | 4 | 4 | 3 | 5 | 4.33 | 4 | 5 | 3 | 4 | 3 | 3.80 |
| 27 | 5 | 4 | 4 | 4 | 4 | 5 | 4.33 | 3 | 4 | 2 | 3 | 2 | 2.80 |
| 28 | 5 | 5 | 4 | 4 | 5 | 5 | 4.67 | 4 | 5 | 2 | 4 | 2 | 3.40 |
| 29 | 4 | 4 | 3 | 3 | 3 | 4 | 3.50 | 4 | 4 | 3 | 4 | 3 | 3.60 |
| 30 | 4 | 4 | 5 | 5 | 5 | 4 | 4.50 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 31 | 3 | 3 | 4 | 4 | 4 | 3 | 3.50 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 32 | 4 | 4 | 4 | 4 | 4 | 4 | 4.00 | 5 | 5 | 4 | 5 | 4 | 4.60 |
| 33 | 5 | 5 | 4 | 4 | 4 | 5 | 4.50 | 4 | 4 | 3 | 4 | 3 | 3.60 |
| 34 | 4 | 4 | 3 | 3 | 3 | 4 | 3.50 | 5 | 5 | 4 | 5 | 4 | 4.60 |
| 35 | 4 | 4 | 3 | 3 | 5 | 4 | 3.83 | 4 | 4 | 4 | 4 | 4 | 4.00 |
| 36 | 5 | 5 | 3 | 4 | 3 | 5 | 4.17 | 5 | 5 | 4 | 5 | 4 | 4.60 |
| 37 | 4 | 4 | 5 | 5 | 4 | 4 | 4.33 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 38 | 5 | 4 | 4 | 4 | 3 | 4 | 4.00 | 4 | 4 | 4 | 4 | 4 | 4.00 |

| | PA1 | PA2 | PA3 | PA4 | PA5 | PA6 | PA | BE1 | BE2 | BE3 | BE4 | BE5 | BE |
|----|-----|-----|-----|-----|-----|-----|------|-----|-----|-----|-----|-----|------|
| 39 | 4 | 4 | 4 | 4 | 4 | 4 | 4.00 | 4 | 4 | 4 | 4 | 4 | 4.00 |
| 40 | 4 | 4 | 5 | 4 | 4 | 4 | 4.17 | 5 | 5 | 3 | 3 | 3 | 3.80 |
| 41 | 5 | 5 | 5 | 5 | 5 | 5 | 5.00 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 42 | 4 | 3 | 4 | 4 | 5 | 5 | 4.17 | 1 | 2 | 5 | 5 | 5 | 3.60 |
| 43 | 4 | 4 | 4 | 4 | 4 | 4 | 4.00 | 3 | 4 | 3 | 3 | 3 | 3.20 |
| 44 | 4 | 4 | 4 | 4 | 3 | 4 | 3.83 | 4 | 4 | 5 | 5 | 5 | 4.60 |
| 45 | 4 | 4 | 4 | 4 | 4 | 4 | 4.00 | 5 | 5 | 5 | 4 | 5 | 4.80 |
| 46 | 5 | 5 | 4 | 4 | 4 | 4 | 4.33 | 5 | 4 | 4 | 5 | 4 | 4.40 |
| 47 | 4 | 4 | 4 | 4 | 4 | 4 | 4.00 | 5 | 5 | 4 | 3 | 4 | 4.20 |
| 48 | 5 | 4 | 5 | 4 | 5 | 4 | 4.50 | 5 | 5 | 5 | 4 | 5 | 4.80 |
| 49 | 4 | 4 | 4 | 3 | 4 | 4 | 3.83 | 4 | 5 | 4 | 4 | 4 | 4.20 |
| 50 | 4 | 4 | 4 | 4 | 4 | 4 | 4.00 | 4 | 4 | 4 | 4 | 4 | 4.00 |
| 51 | 3 | 4 | 4 | 4 | 3 | 4 | 3.67 | 4 | 4 | 2 | 2 | 2 | 2.80 |
| 52 | 5 | 5 | 5 | 4 | 3 | 3 | 4.17 | 4 | 5 | 3 | 3 | 4 | 3.80 |
| 53 | 5 | 5 | 4 | 4 | 4 | 5 | 4.50 | 4 | 5 | 5 | 4 | 4 | 4.40 |
| 54 | 4 | 3 | 4 | 3 | 4 | 4 | 3.67 | 4 | 4 | 4 | 5 | 5 | 4.40 |
| 55 | 4 | 4 | 4 | 3 | 3 | 4 | 3.67 | 3 | 4 | 2 | 2 | 4 | 3.00 |
| 56 | 4 | 4 | 3 | 3 | 3 | 4 | 3.50 | 4 | 4 | 4 | 3 | 5 | 4.00 |
| 57 | 4 | 4 | 4 | 4 | 4 | 5 | 4.17 | 4 | 4 | 5 | 4 | 4 | 4.20 |
| 58 | 3 | 2 | 5 | 3 | 2 | 5 | 3.33 | 5 | 5 | 5 | 4 | 4 | 4.60 |
| 59 | 5 | 5 | 4 | 4 | 4 | 5 | 4.50 | 4 | 4 | 5 | 4 | 4 | 4.20 |
| 60 | 4 | 4 | 4 | 3 | 4 | 4 | 3.83 | 4 | 4 | 4 | 4 | 4 | 4.00 |
| 61 | 5 | 5 | 2 | 5 | 5 | 5 | 4.50 | 5 | 5 | 3 | 5 | 4 | 4.40 |
| 62 | 4 | 5 | 5 | 5 | 5 | 5 | 4.83 | 5 | 5 | 4 | 5 | 4 | 4.60 |
| 63 | 4 | 4 | 4 | 4 | 4 | 4 | 4.00 | 5 | 5 | 4 | 4 | 4 | 4.40 |
| 64 | 4 | 4 | 5 | 4 | 4 | 5 | 4.33 | 4 | 5 | 5 | 4 | 4 | 4.40 |
| 65 | 4 | 4 | 4 | 3 | 3 | 4 | 3.67 | 4 | 5 | 4 | 4 | 4 | 4.20 |
| 66 | 5 | 5 | 5 | 5 | 5 | 5 | 5.00 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 67 | 3 | 3 | 3 | 4 | 4 | 3 | 3.33 | 5 | 5 | 5 | 4 | 4 | 4.60 |
| 68 | 3 | 3 | 3 | 3 | 3 | 3 | 3.00 | 3 | 3 | 3 | 3 | 3 | 3.00 |
| 69 | 4 | 4 | 4 | 4 | 4 | 4 | 4.00 | 5 | 5 | 5 | 4 | 4 | 4.60 |
| 70 | 5 | 5 | 2 | 4 | 2 | 5 | 3.83 | 5 | 3 | 4 | 5 | 5 | 4.40 |
| 71 | 2 | 2 | 3 | 3 | 3 | 2 | 2.50 | 5 | 5 | 4 | 3 | 3 | 4.00 |
| 72 | 4 | 4 | 4 | 4 | 4 | 4 | 4.00 | 4 | 4 | 4 | 4 | 3 | 3.80 |
| 73 | 5 | 5 | 5 | 5 | 5 | 5 | 5.00 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 74 | 3 | 3 | 3 | 4 | 3 | 3 | 3.17 | 4 | 4 | 4 | 4 | 4 | 4.00 |
| 75 | 2 | 3 | 2 | 3 | 2 | 3 | 2.50 | 4 | 5 | 5 | 4 | 4 | 4.40 |
| 76 | 4 | 5 | 3 | 4 | 3 | 5 | 4.00 | 4 | 3 | 3 | 3 | 3 | 3.20 |
| 77 | 5 | 4 | 4 | 4 | 4 | 4 | 4.17 | 3 | 4 | 2 | 3 | 4 | 3.20 |
| 78 | 5 | 5 | 5 | 4 | 5 | 5 | 4.83 | 4 | 5 | 2 | 4 | 4 | 3.80 |

| | PA1 | PA2 | PA3 | PA4 | PA5 | PA6 | PA | BE1 | BE2 | BE3 | BE4 | BE5 | BE |
|-----|-----|-----|-----|-----|-----|-----|------|-----|-----|-----|-----|-----|------|
| 79 | 4 | 4 | 3 | 3 | 3 | 4 | 3.50 | 4 | 4 | 3 | 4 | 4 | 3.80 |
| 80 | 4 | 4 | 5 | 5 | 5 | 4 | 4.50 | 5 | 5 | 5 | 4 | 4 | 4.60 |
| 81 | 3 | 3 | 4 | 4 | 4 | 3 | 3.50 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 82 | 4 | 4 | 4 | 4 | 4 | 4 | 4.00 | 5 | 5 | 4 | 4 | 4 | 4.40 |
| 83 | 5 | 5 | 4 | 4 | 4 | 5 | 4.50 | 4 | 4 | 3 | 4 | 4 | 3.80 |
| 84 | 4 | 4 | 3 | 3 | 3 | 4 | 3.50 | 5 | 5 | 4 | 4 | 4 | 4.40 |
| 85 | 4 | 4 | 3 | 3 | 4 | 4 | 3.67 | 4 | 4 | 4 | 2 | 4 | 3.60 |
| 86 | 4 | 5 | 3 | 4 | 3 | 5 | 4.00 | 5 | 5 | 4 | 4 | 4 | 4.40 |
| 87 | 4 | 4 | 5 | 5 | 4 | 5 | 4.50 | 5 | 5 | 5 | 5 | 4 | 4.80 |
| 88 | 5 | 5 | 4 | 4 | 3 | 4 | 4.17 | 4 | 4 | 4 | 4 | 3 | 3.80 |
| 89 | 4 | 4 | 4 | 4 | 4 | 4 | 4.00 | 4 | 4 | 4 | 4 | 4 | 4.00 |
| 90 | 4 | 4 | 4 | 4 | 4 | 4 | 4.00 | 5 | 5 | 3 | 4 | 4 | 4.20 |
| 91 | 5 | 5 | 5 | 5 | 5 | 5 | 5.00 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 92 | 4 | 4 | 4 | 4 | 5 | 5 | 4.33 | 3 | 3 | 5 | 3 | 4 | 3.60 |
| 93 | 4 | 4 | 4 | 4 | 4 | 4 | 4.00 | 3 | 3 | 3 | 4 | 4 | 3.40 |
| 94 | 3 | 4 | 4 | 4 | 3 | 3 | 3.50 | 4 | 5 | 5 | 5 | 5 | 4.80 |
| 95 | 4 | 4 | 4 | 4 | 4 | 4 | 4.00 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 96 | 4 | 5 | 5 | 4 | 4 | 4 | 4.33 | 5 | 4 | 4 | 4 | 4 | 4.20 |
| 97 | 4 | 4 | 4 | 4 | 4 | 4 | 4.00 | 5 | 4 | 4 | 4 | 4 | 4.20 |
| 98 | 5 | 4 | 4 | 4 | 5 | 4 | 4.33 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 99 | 4 | 4 | 4 | 3 | 4 | 3 | 3.67 | 4 | 4 | 4 | 4 | 4 | 4.00 |
| 100 | 4 | 4 | 4 | 4 | 4 | 4 | 4.00 | 4 | 4 | 4 | 4 | 4 | 4.00 |
| 101 | 3 | 4 | 4 | 4 | 3 | 4 | 3.67 | 4 | 2 | 2 | 2 | 4 | 2.80 |
| 102 | 3 | 4 | 4 | 4 | 3 | 4 | 3.67 | 4 | 3 | 3 | 3 | 4 | 3.40 |
| 103 | 4 | 5 | 5 | 4 | 4 | 4 | 4.33 | 4 | 5 | 5 | 4 | 4 | 4.40 |
| 104 | 4 | 3 | 3 | 3 | 4 | 3 | 3.33 | 4 | 4 | 4 | 5 | 4 | 4.20 |
| 105 | 3 | 4 | 4 | 3 | 3 | 3 | 3.33 | 3 | 2 | 2 | 2 | 3 | 2.40 |
| 106 | 3 | 4 | 4 | 3 | 3 | 3 | 3.33 | 4 | 4 | 4 | 4 | 4 | 4.00 |

Lampiran 6 Tabulasi Variabel BS dan ER

| | BS1 | BS2 | BS3 | BS4 | BS5 | BS6 | BS | ER1 | ER2 | ER3 | ER4 | ER5 | ER |
|----|-----|-----|-----|-----|-----|-----|------|-----|-----|-----|-----|-----|------|
| 1 | 4 | 4 | 3 | 4 | 4 | 3 | 3.67 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 2 | 4 | 4 | 4 | 5 | 5 | 4 | 4.33 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 3 | 3 | 5 | 5 | 5 | 3 | 5 | 4.33 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 4 | 3 | 4 | 4 | 2 | 4 | 3 | 3.33 | 4 | 4 | 4 | 3 | 3 | 3.60 |
| 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4.50 | 5 | 4 | 4 | 5 | 4 | 4.40 |
| 6 | 4 | 4 | 4 | 4 | 4 | 4 | 4.00 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 7 | 4 | 4 | 5 | 4 | 4 | 4 | 4.17 | 4 | 5 | 5 | 4 | 4 | 4.40 |
| 8 | 3 | 4 | 4 | 4 | 4 | 4 | 3.83 | 4 | 4 | 4 | 4 | 4 | 4.00 |
| 9 | 4 | 4 | 3 | 4 | 4 | 4 | 3.83 | 4 | 4 | 4 | 3 | 3 | 3.60 |
| 10 | 5 | 4 | 5 | 5 | 5 | 4 | 4.67 | 4 | 5 | 5 | 5 | 5 | 4.80 |
| 11 | 4 | 4 | 4 | 4 | 4 | 3 | 3.83 | 4 | 4 | 4 | 4 | 4 | 4.00 |
| 12 | 4 | 5 | 4 | 4 | 4 | 3 | 4.00 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 13 | 4 | 4 | 4 | 4 | 4 | 4 | 4.00 | 4 | 4 | 4 | 5 | 5 | 4.40 |
| 14 | 4 | 4 | 3 | 5 | 3 | 3 | 3.67 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 15 | 4 | 4 | 4 | 4 | 4 | 3 | 3.83 | 4 | 5 | 4 | 4 | 5 | 4.40 |
| 16 | 5 | 5 | 5 | 5 | 5 | 5 | 5.00 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 17 | 4 | 4 | 4 | 4 | 4 | 3 | 3.83 | 4 | 4 | 4 | 4 | 4 | 4.00 |
| 18 | 3 | 3 | 3 | 3 | 3 | 3 | 3.00 | 3 | 3 | 3 | 3 | 3 | 3.00 |
| 19 | 4 | 4 | 5 | 4 | 4 | 4 | 4.17 | 5 | 5 | 5 | 4 | 4 | 4.60 |
| 20 | 5 | 5 | 5 | 5 | 4 | 4 | 4.67 | 4 | 4 | 4 | 3 | 4 | 3.80 |
| 21 | 3 | 3 | 4 | 4 | 4 | 3 | 3.50 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 22 | 4 | 3 | 4 | 4 | 4 | 3 | 3.67 | 4 | 4 | 4 | 4 | 4 | 4.00 |
| 23 | 5 | 5 | 5 | 5 | 5 | 5 | 5.00 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 24 | 4 | 4 | 3 | 3 | 3 | 3 | 3.33 | 4 | 4 | 4 | 4 | 4 | 4.00 |
| 25 | 4 | 4 | 5 | 4 | 3 | 3 | 3.83 | 4 | 4 | 5 | 4 | 4 | 4.20 |
| 26 | 3 | 3 | 3 | 4 | 4 | 3 | 3.33 | 5 | 5 | 5 | 4 | 5 | 4.80 |
| 27 | 3 | 4 | 4 | 3 | 4 | 3 | 3.50 | 5 | 4 | 5 | 3 | 4 | 4.20 |
| 28 | 4 | 4 | 3 | 4 | 5 | 3 | 3.83 | 5 | 4 | 5 | 5 | 5 | 4.80 |
| 29 | 4 | 4 | 3 | 4 | 3 | 3 | 3.50 | 4 | 4 | 4 | 4 | 4 | 4.00 |
| 30 | 4 | 4 | 3 | 4 | 3 | 4 | 3.67 | 4 | 5 | 4 | 5 | 5 | 4.60 |
| 31 | 5 | 5 | 5 | 5 | 5 | 5 | 5.00 | 4 | 5 | 4 | 4 | 4 | 4.20 |
| 32 | 4 | 4 | 4 | 4 | 4 | 4 | 4.00 | 5 | 5 | 5 | 4 | 4 | 4.60 |
| 33 | 4 | 4 | 4 | 4 | 4 | 4 | 4.00 | 5 | 5 | 5 | 3 | 4 | 4.40 |
| 34 | 4 | 4 | 3 | 4 | 4 | 4 | 3.83 | 4 | 4 | 4 | 4 | 4 | 4.00 |
| 35 | 2 | 4 | 4 | 4 | 4 | 3 | 3.50 | 4 | 4 | 4 | 4 | 4 | 4.00 |
| 36 | 4 | 4 | 4 | 5 | 5 | 4 | 4.33 | 4 | 4 | 4 | 2 | 2 | 3.20 |
| 37 | 5 | 4 | 4 | 5 | 4 | 5 | 4.50 | 5 | 5 | 5 | 4 | 4 | 4.60 |
| 38 | 4 | 3 | 4 | 3 | 4 | 3 | 3.50 | 4 | 4 | 4 | 4 | 4 | 4.00 |

| | BS1 | BS2 | BS3 | BS4 | BS5 | BS6 | BS | ER1 | ER2 | ER3 | ER4 | ER5 | ER |
|----|-----|-----|-----|-----|-----|-----|------|-----|-----|-----|-----|-----|------|
| 39 | 4 | 4 | 4 | 4 | 4 | 4 | 4.00 | 4 | 4 | 4 | 4 | 4 | 4.00 |
| 40 | 4 | 4 | 5 | 4 | 5 | 4 | 4.33 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 41 | 5 | 5 | 5 | 5 | 5 | 2 | 4.50 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 42 | 2 | 4 | 4 | 5 | 5 | 3 | 3.83 | 5 | 5 | 5 | 3 | 3 | 4.20 |
| 43 | 4 | 4 | 4 | 4 | 5 | 3 | 4.00 | 4 | 5 | 5 | 3 | 4 | 4.20 |
| 44 | 5 | 5 | 5 | 4 | 4 | 4 | 4.50 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 45 | 5 | 5 | 5 | 5 | 5 | 4 | 4.83 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 46 | 4 | 4 | 4 | 4 | 4 | 4 | 4.00 | 4 | 5 | 4 | 4 | 4 | 4.20 |
| 47 | 4 | 4 | 4 | 4 | 5 | 3 | 4.00 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 48 | 5 | 5 | 5 | 4 | 4 | 4 | 4.50 | 4 | 4 | 4 | 4 | 5 | 4.20 |
| 49 | 4 | 4 | 3 | 4 | 4 | 3 | 3.67 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 50 | 4 | 4 | 4 | 4 | 4 | 4 | 4.00 | 5 | 4 | 4 | 4 | 4 | 4.20 |
| 51 | 4 | 4 | 4 | 4 | 4 | 3 | 3.83 | 4 | 4 | 4 | 3 | 3 | 3.60 |
| 52 | 4 | 4 | 2 | 4 | 4 | 3 | 3.50 | 5 | 5 | 4 | 4 | 4 | 4.40 |
| 53 | 4 | 5 | 5 | 4 | 5 | 4 | 4.50 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 54 | 4 | 5 | 4 | 4 | 4 | 3 | 4.00 | 4 | 4 | 5 | 5 | 5 | 4.60 |
| 55 | 3 | 4 | 3 | 3 | 4 | 3 | 3.33 | 5 | 4 | 4 | 4 | 4 | 4.20 |
| 56 | 4 | 5 | 2 | 4 | 5 | 2 | 3.67 | 4 | 4 | 4 | 4 | 4 | 4.00 |
| 57 | 4 | 4 | 4 | 4 | 4 | 3 | 3.83 | 4 | 2 | 4 | 3 | 4 | 3.40 |
| 58 | 5 | 5 | 5 | 5 | 5 | 4 | 4.83 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 59 | 4 | 4 | 3 | 3 | 3 | 3 | 3.33 | 4 | 4 | 4 | 4 | 4 | 4.00 |
| 60 | 4 | 4 | 4 | 4 | 4 | 4 | 4.00 | 4 | 4 | 4 | 4 | 4 | 4.00 |
| 61 | 4 | 4 | 4 | 4 | 4 | 4 | 4.00 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 62 | 5 | 5 | 5 | 5 | 5 | 5 | 5.00 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 63 | 5 | 5 | 5 | 5 | 5 | 5 | 5.00 | 5 | 5 | 5 | 4 | 5 | 4.80 |
| 64 | 4 | 4 | 3 | 5 | 3 | 3 | 3.67 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 65 | 4 | 4 | 4 | 4 | 4 | 3 | 3.83 | 4 | 5 | 4 | 4 | 5 | 4.40 |
| 66 | 5 | 5 | 5 | 5 | 5 | 5 | 5.00 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 67 | 4 | 4 | 4 | 4 | 4 | 3 | 3.83 | 4 | 4 | 4 | 4 | 4 | 4.00 |
| 68 | 3 | 3 | 3 | 3 | 3 | 3 | 3.00 | 3 | 3 | 3 | 3 | 3 | 3.00 |
| 69 | 4 | 4 | 5 | 4 | 4 | 4 | 4.17 | 5 | 5 | 5 | 4 | 4 | 4.60 |
| 70 | 5 | 5 | 5 | 5 | 4 | 4 | 4.67 | 4 | 4 | 4 | 3 | 4 | 3.80 |
| 71 | 3 | 3 | 4 | 4 | 4 | 3 | 3.50 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 72 | 4 | 3 | 4 | 4 | 4 | 3 | 3.67 | 4 | 4 | 4 | 4 | 4 | 4.00 |
| 73 | 5 | 5 | 5 | 5 | 5 | 5 | 5.00 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 74 | 4 | 4 | 3 | 3 | 3 | 3 | 3.33 | 4 | 4 | 4 | 4 | 4 | 4.00 |
| 75 | 4 | 4 | 5 | 4 | 3 | 3 | 3.83 | 4 | 4 | 5 | 4 | 4 | 4.20 |
| 76 | 3 | 3 | 3 | 4 | 4 | 3 | 3.33 | 5 | 5 | 5 | 4 | 5 | 4.80 |
| 77 | 3 | 4 | 4 | 3 | 4 | 3 | 3.50 | 5 | 4 | 5 | 3 | 4 | 4.20 |
| 78 | 4 | 4 | 3 | 4 | 4 | 3 | 3.67 | 5 | 4 | 5 | 5 | 5 | 4.80 |

| | BS1 | BS2 | BS3 | BS4 | BS5 | BS6 | BS | ER1 | ER2 | ER3 | ER4 | ER5 | ER |
|-----|-----|-----|-----|-----|-----|-----|------|-----|-----|-----|-----|-----|------|
| 79 | 4 | 4 | 3 | 4 | 3 | 3 | 3.50 | 4 | 4 | 4 | 4 | 4 | 4.00 |
| 80 | 4 | 4 | 3 | 4 | 3 | 4 | 3.67 | 4 | 5 | 4 | 5 | 5 | 4.60 |
| 81 | 5 | 5 | 5 | 5 | 5 | 5 | 5.00 | 4 | 5 | 4 | 4 | 4 | 4.20 |
| 82 | 4 | 4 | 4 | 4 | 4 | 4 | 4.00 | 5 | 5 | 5 | 4 | 4 | 4.60 |
| 83 | 4 | 4 | 4 | 4 | 4 | 4 | 4.00 | 5 | 5 | 5 | 3 | 4 | 4.40 |
| 84 | 4 | 4 | 3 | 4 | 4 | 4 | 3.83 | 4 | 4 | 4 | 4 | 4 | 4.00 |
| 85 | 2 | 4 | 4 | 4 | 3 | 3 | 3.33 | 4 | 4 | 4 | 4 | 4 | 4.00 |
| 86 | 4 | 4 | 4 | 5 | 4 | 4 | 4.17 | 4 | 4 | 4 | 2 | 2 | 3.20 |
| 87 | 5 | 4 | 4 | 5 | 5 | 5 | 4.67 | 5 | 5 | 5 | 4 | 4 | 4.60 |
| 88 | 4 | 3 | 4 | 3 | 3 | 3 | 3.33 | 4 | 4 | 4 | 4 | 4 | 4.00 |
| 89 | 4 | 4 | 4 | 4 | 4 | 4 | 4.00 | 4 | 4 | 4 | 4 | 4 | 4.00 |
| 90 | 4 | 4 | 5 | 4 | 5 | 4 | 4.33 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 91 | 5 | 5 | 5 | 5 | 5 | 5 | 5.00 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 92 | 3 | 4 | 4 | 4 | 4 | 3 | 3.67 | 5 | 5 | 5 | 3 | 3 | 4.20 |
| 93 | 4 | 4 | 4 | 4 | 4 | 3 | 3.83 | 4 | 5 | 5 | 3 | 4 | 4.20 |
| 94 | 5 | 5 | 5 | 4 | 5 | 4 | 4.67 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 95 | 5 | 5 | 5 | 5 | 5 | 4 | 4.83 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 96 | 4 | 4 | 4 | 4 | 4 | 4 | 4.00 | 4 | 5 | 4 | 4 | 4 | 4.20 |
| 97 | 4 | 4 | 4 | 4 | 4 | 4 | 4.00 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 98 | 5 | 5 | 5 | 4 | 5 | 4 | 4.67 | 4 | 4 | 4 | 4 | 5 | 4.20 |
| 99 | 4 | 4 | 3 | 4 | 3 | 3 | 3.50 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 100 | 4 | 4 | 4 | 4 | 4 | 4 | 4.00 | 5 | 4 | 4 | 4 | 4 | 4.20 |
| 101 | 4 | 4 | 4 | 4 | 4 | 3 | 3.83 | 4 | 4 | 4 | 3 | 3 | 3.60 |
| 102 | 4 | 4 | 2 | 4 | 2 | 3 | 3.17 | 5 | 5 | 4 | 4 | 4 | 4.40 |
| 103 | 4 | 5 | 5 | 4 | 5 | 4 | 4.50 | 5 | 5 | 5 | 5 | 5 | 5.00 |
| 104 | 4 | 5 | 4 | 4 | 4 | 3 | 4.00 | 4 | 4 | 5 | 5 | 5 | 4.60 |
| 105 | 3 | 4 | 3 | 3 | 3 | 3 | 3.17 | 5 | 4 | 4 | 4 | 4 | 4.20 |
| 106 | 4 | 5 | 2 | 4 | 2 | 2 | 3.17 | 4 | 4 | 4 | 4 | 4 | 4.00 |

Lampiran 7 Hasil Uji Frekuensi Data Responden

Frequency Table

Jenis Kelamin

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|-----------|---------|---------------|--------------------|
| Valid | Laki-laki | 40 | 37.7 | 37.7 | 37.7 |
| | Perempuan | 66 | 62.3 | 62.3 | 100.0 |
| | Total | 106 | 100.0 | 100.0 | |

Usia

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------------|-----------|---------|---------------|--------------------|
| Valid | ≤ 25 tahu | 6 | 5.7 | 5.7 | 5.7 |
| | 26-35 tahun | 54 | 50.9 | 50.9 | 56.6 |
| | 36-45 tahun | 23 | 21.7 | 21.7 | 78.3 |
| | 46-60 tahun | 23 | 21.7 | 21.7 | 100.0 |
| | Total | 106 | 100.0 | 100.0 | |

Tingkat Pendidikan terakhir

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | D3 | 12 | 11.3 | 11.3 | 11.3 |
| | D4/S1 | 63 | 59.4 | 59.4 | 70.8 |
| | S2 | 31 | 29.2 | 29.2 | 100.0 |
| | Total | 106 | 100.0 | 100.0 | |

Nama Perangkat Daerah tempat bertugas:

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|--|-----------|---------|---------------|--------------------|
| Valid | Badan Kepegawaian dan Pengembangan Sumber Daya Manusia | 3 | 2.8 | 2.8 | 2.8 |
| | Badan Kesatuan Bangsa dan Politik | 3 | 2.8 | 2.8 | 5.7 |
| | Badan Penanggulangan Bencana Daerah | 3 | 2.8 | 2.8 | 8.5 |
| | Badan Pendapatan Daerah | 3 | 2.8 | 2.8 | 11.3 |
| | Badan Pengelola Keuangan dan Aset Daerah | 3 | 2.8 | 2.8 | 14.2 |
| | Badan Perencanaan dan Pembangunan Daerah | 3 | 2.8 | 2.8 | 17.0 |
| | Badan Riset dan Inovasi Daerah | 3 | 2.8 | 2.8 | 19.8 |
| | Dinas Kebudayaan | 3 | 2.8 | 2.8 | 22.6 |
| | Dinas Kependudukan dan Pencatatan Sipil | 3 | 2.8 | 2.8 | 25.5 |
| | Dinas Kesehatan | 2 | 1.9 | 1.9 | 27.4 |
| | Dinas Komunikasi, Informasi dan Statistik | 2 | 1.9 | 1.9 | 29.2 |
| | Dinas Koperasi dan Usaha Kecil Menengah | 3 | 2.8 | 2.8 | 32.1 |
| | Dinas Lingkungan Hidup dan Kebersihan | 3 | 2.8 | 2.8 | 34.9 |
| | Dinas Pariwisata | 3 | 2.8 | 2.8 | 37.7 |
| | Dinas Pekerjaan Umum dan Penataan Ruang | 3 | 2.8 | 2.8 | 40.6 |
| | Dinas Pemadam Kebakaran dan Keselamatan | 3 | 2.8 | 2.8 | 43.4 |
| | Dinas Pemberdayaan Masyarakat Desa | 3 | 2.8 | 2.8 | 46.2 |

Nama Perangkat Daerah tempat bertugas:

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|---|-----------|---------|---------------|--------------------|
| Dinas Pemberdayaan Perempuan Perlindungan Anak Pengendalian Penduduk dan KB | 3 | 2.8 | 2.8 | 49.1 |
| Dinas Penanaman Modal dan Perijinan Terpatu Satu Pintu | 3 | 2.8 | 2.8 | 51.9 |
| Dinas Pendidikan, Pemuda dan Olahraga | 3 | 2.8 | 2.8 | 54.7 |
| Dinas Perhubungan | 3 | 2.8 | 2.8 | 57.5 |
| Dinas Perikanan dan Ketahanan Pangan | 3 | 2.8 | 2.8 | 60.4 |
| Dinas Perindustrian dan Perdagangan | 3 | 2.8 | 2.8 | 63.2 |
| Dinas Perpustakaan dan Kearsipan | 3 | 2.8 | 2.8 | 66.0 |
| Dinas Pertanian | 3 | 2.8 | 2.8 | 68.9 |
| Dinas Perumahan dan Kawasan Permukiman | 3 | 2.8 | 2.8 | 71.7 |
| Dinas Sosial | 3 | 2.8 | 2.8 | 74.5 |
| Dinas Tenaga Kerja dan Sertifikasi Kompetensi | 3 | 2.8 | 2.8 | 77.4 |
| Inspektorat Daerah | 3 | 2.8 | 2.8 | 80.2 |
| Kecamatan Denpasar Barat | 3 | 2.8 | 2.8 | 83.0 |
| Kecamatan Denpasar Selatan | 1 | .9 | .9 | 84.0 |
| Kecamatan Denpasar Timur | 3 | 2.8 | 2.8 | 86.8 |
| Kecamatan Denpasar Utara | 3 | 2.8 | 2.8 | 89.6 |
| RSUD Wangaya | 2 | 1.9 | 1.9 | 91.5 |
| Satuan Polisi Pamong Praja | 3 | 2.8 | 2.8 | 94.3 |
| Sekretariat Daerah | 3 | 2.8 | 2.8 | 97.2 |
| Sekretariat DPRD | 3 | 2.8 | 2.8 | 100.0 |
| Total | 106 | 100.0 | 100.0 | |

Pejabat Eselon

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|--------------------|-----------|---------|---------------|--------------------|
| Valid | Eselon III | 24 | 22.6 | 22.6 | 22.6 |
| | Eselon IV | 10 | 9.4 | 9.4 | 32.1 |
| | Pejabat Fungsional | 23 | 21.7 | 21.7 | 53.8 |
| | Staf/Pelaksana | 49 | 46.2 | 46.2 | 100.0 |
| | Total | 106 | 100.0 | 100.0 | |

Lamanya pengalaman dalam proses penyusunan anggaran selama menduduki jabatan:

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|-----------|---------|---------------|--------------------|
| Valid | > 5 tahun | 17 | 16.0 | 16.0 | 16.0 |
| | ≤ 1 tahun | 14 | 13.2 | 13.2 | 29.2 |
| | 1 – 3 tah | 38 | 35.8 | 35.8 | 65.1 |
| | 3 – 5 tah | 37 | 34.9 | 34.9 | 100.0 |
| | Total | 106 | 100.0 | 100.0 | |



Lampiran 8 Hasil Uji Pre Test Validitas

| | | Correlations | | | | | | |
|-----|---------------------|--------------|--------|--------|--------|--------|--------|--------|
| | | PA1 | PA2 | PA3 | PA4 | PA5 | PA6 | PA |
| PA1 | Pearson Correlation | 1 | .864** | .450* | .415* | .337 | .757** | .811** |
| | Sig. (2-tailed) | | .000 | .013 | .022 | .068 | .000 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| PA2 | Pearson Correlation | .864** | 1 | .537** | .418* | .368* | .761** | .835** |
| | Sig. (2-tailed) | .000 | | .002 | .021 | .046 | .000 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| PA3 | Pearson Correlation | .450* | .537** | 1 | .690** | .657** | .595** | .806** |
| | Sig. (2-tailed) | .013 | .002 | | .000 | .000 | .001 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| PA4 | Pearson Correlation | .415* | .418* | .690** | 1 | .724** | .491** | .763** |
| | Sig. (2-tailed) | .022 | .021 | .000 | | .000 | .006 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| PA5 | Pearson Correlation | .337 | .368* | .657** | .724** | 1 | .426* | .726** |
| | Sig. (2-tailed) | .068 | .046 | .000 | .000 | | .019 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| PA6 | Pearson Correlation | .757** | .761** | .595** | .491** | .426* | 1 | .850** |
| | Sig. (2-tailed) | .000 | .000 | .001 | .006 | .019 | | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| PA | Pearson Correlation | .811** | .835** | .806** | .763** | .726** | .850** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |

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

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

Correlations

| | | BE1 | BE2 | BE3 | BE4 | BE5 | BE |
|-----|---------------------|--------|--------|--------|--------|--------|--------|
| BE1 | Pearson Correlation | 1 | .546** | .591** | .352 | .629** | .751** |
| | Sig. (2-tailed) | | .002 | .001 | .056 | .000 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 |
| BE2 | Pearson Correlation | .546** | 1 | .505** | .397* | .522** | .699** |
| | Sig. (2-tailed) | .002 | | .004 | .030 | .003 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 |
| BE3 | Pearson Correlation | .591** | .505** | 1 | .518** | .923** | .914** |
| | Sig. (2-tailed) | .001 | .004 | | .003 | .000 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 |
| BE4 | Pearson Correlation | .352 | .397* | .518** | 1 | .457* | .699** |
| | Sig. (2-tailed) | .056 | .030 | .003 | | .011 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 |
| BE5 | Pearson Correlation | .629** | .522** | .923** | .457* | 1 | .907** |
| | Sig. (2-tailed) | .000 | .003 | .000 | .011 | | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 |
| BE | Pearson Correlation | .751** | .699** | .914** | .699** | .907** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | |
| | N | 30 | 30 | 30 | 30 | 30 | 30 |

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

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



Correlations

| | | BS1 | BS2 | BS3 | BS4 | BS5 | BS6 | BS |
|-----|---------------------|--------|--------|--------|--------|--------|--------|--------|
| BS1 | Pearson Correlation | 1 | .567** | .411* | .556** | .410* | .408* | .754** |
| | Sig. (2-tailed) | | .001 | .024 | .001 | .024 | .025 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| BS2 | Pearson Correlation | .567** | 1 | .525** | .416* | .197 | .598** | .739** |
| | Sig. (2-tailed) | .001 | | .003 | .022 | .296 | .000 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| BS3 | Pearson Correlation | .411* | .525** | 1 | .380* | .342 | .580** | .758** |
| | Sig. (2-tailed) | .024 | .003 | | .038 | .064 | .001 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| BS4 | Pearson Correlation | .556** | .416* | .380* | 1 | .322 | .578** | .744** |
| | Sig. (2-tailed) | .001 | .022 | .038 | | .082 | .001 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| BS5 | Pearson Correlation | .410* | .197 | .342 | .322 | 1 | .328 | .588** |
| | Sig. (2-tailed) | .024 | .296 | .064 | .082 | | .077 | .001 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| BS6 | Pearson Correlation | .408* | .598** | .580** | .578** | .328 | 1 | .800** |
| | Sig. (2-tailed) | .025 | .000 | .001 | .001 | .077 | | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| BS | Pearson Correlation | .754** | .739** | .758** | .744** | .588** | .800** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .001 | .000 | |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |

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

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

Correlations

| | | ER1 | ER2 | ER3 | ER4 | ER5 | ER |
|-----|---------------------|--------|--------|--------|--------|--------|--------|
| ER1 | Pearson Correlation | 1 | .630** | .795** | .575** | .612** | .826** |
| | Sig. (2-tailed) | | .000 | .000 | .001 | .000 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 |
| ER2 | Pearson Correlation | .630** | 1 | .738** | .628** | .751** | .864** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 |
| ER3 | Pearson Correlation | .795** | .738** | 1 | .522** | .625** | .838** |
| | Sig. (2-tailed) | .000 | .000 | | .003 | .000 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 |
| ER4 | Pearson Correlation | .575** | .628** | .522** | 1 | .845** | .855** |
| | Sig. (2-tailed) | .001 | .000 | .003 | | .000 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 |
| ER5 | Pearson Correlation | .612** | .751** | .625** | .845** | 1 | .906** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 |
| ER | Pearson Correlation | .826** | .864** | .838** | .855** | .906** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | |
| | N | 30 | 30 | 30 | 30 | 30 | 30 |

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



Lampiran 9 Hasil Uji Pre Test Reliabilitas

Scale: ALL VARIABLES

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 30 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 30 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .885 | 6 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-----|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| PA1 | 20.1000 | 10.576 | .709 | .863 |
| PA2 | 20.1667 | 10.557 | .747 | .856 |
| PA3 | 20.1333 | 11.292 | .723 | .862 |
| PA4 | 20.3667 | 11.620 | .669 | .870 |
| PA5 | 20.5667 | 11.151 | .590 | .883 |
| PA6 | 20.0000 | 10.345 | .765 | .853 |

Scale: ALL VARIABLES

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 30 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 30 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .852 | 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 | 16.7333 | 7.306 | .641 | .832 |
| BE2 | 16.6000 | 7.697 | .586 | .845 |
| BE3 | 17.1000 | 5.334 | .835 | .772 |
| BE4 | 17.2000 | 6.855 | .514 | .863 |
| BE5 | 17.0333 | 5.551 | .828 | .774 |

Scale: ALL VARIABLES

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 30 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 30 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .824 | 6 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-----|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| BS1 | 19.6333 | 6.240 | .632 | .787 |
| BS2 | 19.5000 | 6.466 | .628 | .790 |
| BS3 | 19.5667 | 5.771 | .601 | .796 |
| BS4 | 19.5000 | 6.121 | .605 | .792 |
| BS5 | 19.6333 | 6.861 | .417 | .829 |
| BS6 | 20.0000 | 5.931 | .688 | .774 |

Scale: ALL VARIABLES

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 30 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 30 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .907 | 5 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-----|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| ER1 | 17.6667 | 5.057 | .737 | .893 |
| ER2 | 17.6333 | 4.930 | .792 | .882 |
| ER3 | 17.6000 | 5.007 | .754 | .890 |
| ER4 | 17.8000 | 4.372 | .743 | .897 |
| ER5 | 17.7000 | 4.424 | .841 | .869 |

Lampiran 10 Hasil Uji Statistik Deskriptif dan Frekuensi Variabel

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|-----|---------|---------|--------|----------------|
| PA1 | 106 | 2.00 | 5.00 | 4.0755 | .76467 |
| PA2 | 106 | 2.00 | 5.00 | 4.0943 | .73715 |
| PA3 | 106 | 2.00 | 5.00 | 4.0000 | .74322 |
| PA4 | 106 | 3.00 | 5.00 | 3.8774 | .62796 |
| PA5 | 106 | 2.00 | 5.00 | 3.7736 | .79622 |
| PA6 | 106 | 2.00 | 5.00 | 4.1415 | .74882 |
| PA | 106 | 2.50 | 5.00 | 3.9935 | .55213 |
| BE1 | 106 | 1.00 | 5.00 | 4.3396 | .71563 |
| BE2 | 106 | 2.00 | 5.00 | 4.4057 | .74038 |
| BE3 | 106 | 2.00 | 5.00 | 4.0377 | .91469 |
| BE4 | 106 | 2.00 | 5.00 | 4.0000 | .83950 |
| BE5 | 106 | 2.00 | 5.00 | 4.0943 | .71085 |
| BE | 106 | 2.40 | 5.00 | 4.1755 | .60076 |
| BS1 | 106 | 2.00 | 5.00 | 4.0283 | .68254 |
| BS2 | 106 | 3.00 | 5.00 | 4.1698 | .57688 |
| BS3 | 106 | 2.00 | 5.00 | 4.0000 | .81650 |
| BS4 | 106 | 2.00 | 5.00 | 4.1132 | .60664 |
| BS5 | 106 | 2.00 | 5.00 | 4.0566 | .71488 |
| BS6 | 106 | 2.00 | 5.00 | 3.5943 | .72740 |
| BS | 106 | 3.00 | 5.00 | 3.9934 | .52064 |
| ER1 | 106 | 3.00 | 5.00 | 4.4906 | .53888 |
| ER2 | 106 | 2.00 | 5.00 | 4.5000 | .58959 |
| ER3 | 106 | 3.00 | 5.00 | 4.5000 | .53896 |
| ER4 | 106 | 2.00 | 5.00 | 4.1698 | .76185 |
| ER5 | 106 | 2.00 | 5.00 | 4.3113 | .69506 |
| ER | 106 | 3.00 | 5.00 | 4.3943 | .51155 |
| Valid N (listwise) | 106 | | | | |

Frequency Table

| | | PA1 | | | Cumulative Percent |
|-------|-------|-----------|---------|---------------|-----------------------|
| | | Frequency | Percent | Valid Percent | |
| Valid | 2.00 | 3 | 2.8 | 2.8 | 2.8 |
| | 3.00 | 18 | 17.0 | 17.0 | 19.8 |
| | 4.00 | 53 | 50.0 | 50.0 | 69.8 |
| | 5.00 | 32 | 30.2 | 30.2 | 100.0 |
| | Total | 106 | 100.0 | 100.0 | |

PA2

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 2.00 | 4 | 3.8 | 3.8 | 3.8 |
| | 3.00 | 12 | 11.3 | 11.3 | 15.1 |
| | 4.00 | 60 | 56.6 | 56.6 | 71.7 |
| | 5.00 | 30 | 28.3 | 28.3 | 100.0 |
| | Total | 106 | 100.0 | 100.0 | |

PA3

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 2.00 | 3 | 2.8 | 2.8 | 2.8 |
| | 3.00 | 20 | 18.9 | 18.9 | 21.7 |
| | 4.00 | 57 | 53.8 | 53.8 | 75.5 |
| | 5.00 | 26 | 24.5 | 24.5 | 100.0 |
| | Total | 106 | 100.0 | 100.0 | |

PA4

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 3.00 | 28 | 26.4 | 26.4 | 26.4 |
| | 4.00 | 63 | 59.4 | 59.4 | 85.8 |
| | 5.00 | 15 | 14.2 | 14.2 | 100.0 |
| | Total | 106 | 100.0 | 100.0 | |

PA5

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 2.00 | 5 | 4.7 | 4.7 | 4.7 |
| | 3.00 | 33 | 31.1 | 31.1 | 35.8 |
| | 4.00 | 49 | 46.2 | 46.2 | 82.1 |
| | 5.00 | 19 | 17.9 | 17.9 | 100.0 |
| | Total | 106 | 100.0 | 100.0 | |

PA6

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 2.00 | 2 | 1.9 | 1.9 | 1.9 |
| | 3.00 | 17 | 16.0 | 16.0 | 17.9 |
| | 4.00 | 51 | 48.1 | 48.1 | 66.0 |
| | 5.00 | 36 | 34.0 | 34.0 | 100.0 |
| | Total | 106 | 100.0 | 100.0 | |

BE1

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 1.00 | 1 | .9 | .9 | .9 |
| | 3.00 | 9 | 8.5 | 8.5 | 9.4 |
| | 4.00 | 48 | 45.3 | 45.3 | 54.7 |
| | 5.00 | 48 | 45.3 | 45.3 | 100.0 |
| | Total | 106 | 100.0 | 100.0 | |

BE2

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 2.00 | 3 | 2.8 | 2.8 | 2.8 |
| | 3.00 | 7 | 6.6 | 6.6 | 9.4 |
| | 4.00 | 40 | 37.7 | 37.7 | 47.2 |
| | 5.00 | 56 | 52.8 | 52.8 | 100.0 |
| | Total | 106 | 100.0 | 100.0 | |

BE3

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 2.00 | 8 | 7.5 | 7.5 | 7.5 |
| | 3.00 | 18 | 17.0 | 17.0 | 24.5 |
| | 4.00 | 42 | 39.6 | 39.6 | 64.2 |
| | 5.00 | 38 | 35.8 | 35.8 | 100.0 |
| | Total | 106 | 100.0 | 100.0 | |

BE4

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 2.00 | 7 | 6.6 | 6.6 | 6.6 |
| | 3.00 | 16 | 15.1 | 15.1 | 21.7 |
| | 4.00 | 53 | 50.0 | 50.0 | 71.7 |
| | 5.00 | 30 | 28.3 | 28.3 | 100.0 |
| | Total | 106 | 100.0 | 100.0 | |

BE5

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 2.00 | 3 | 2.8 | 2.8 | 2.8 |
| | 3.00 | 13 | 12.3 | 12.3 | 15.1 |
| | 4.00 | 61 | 57.5 | 57.5 | 72.6 |
| | 5.00 | 29 | 27.4 | 27.4 | 100.0 |
| | Total | 106 | 100.0 | 100.0 | |

BS1

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 2.00 | 3 | 2.8 | 2.8 | 2.8 |
| | 3.00 | 14 | 13.2 | 13.2 | 16.0 |
| | 4.00 | 66 | 62.3 | 62.3 | 78.3 |
| | 5.00 | 23 | 21.7 | 21.7 | 100.0 |
| | Total | 106 | 100.0 | 100.0 | |

BS2

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 3.00 | 10 | 9.4 | 9.4 | 9.4 |
| | 4.00 | 68 | 64.2 | 64.2 | 73.6 |
| | 5.00 | 28 | 26.4 | 26.4 | 100.0 |
| | Total | 106 | 100.0 | 100.0 | |

BS3

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 2.00 | 4 | 3.8 | 3.8 | 3.8 |
| | 3.00 | 23 | 21.7 | 21.7 | 25.5 |
| | 4.00 | 48 | 45.3 | 45.3 | 70.8 |
| | 5.00 | 31 | 29.2 | 29.2 | 100.0 |
| | Total | 106 | 100.0 | 100.0 | |

BS4

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 2.00 | 1 | .9 | .9 | .9 |
| | 3.00 | 11 | 10.4 | 10.4 | 11.3 |
| | 4.00 | 69 | 65.1 | 65.1 | 76.4 |
| | 5.00 | 25 | 23.6 | 23.6 | 100.0 |
| | Total | 106 | 100.0 | 100.0 | |

BS5

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 2.00 | 2 | 1.9 | 1.9 | 1.9 |
| | 3.00 | 18 | 17.0 | 17.0 | 18.9 |
| | 4.00 | 58 | 54.7 | 54.7 | 73.6 |
| | 5.00 | 28 | 26.4 | 26.4 | 100.0 |
| | Total | 106 | 100.0 | 100.0 | |

BS6

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 2.00 | 3 | 2.8 | 2.8 | 2.8 |
| | 3.00 | 49 | 46.2 | 46.2 | 49.1 |
| | 4.00 | 42 | 39.6 | 39.6 | 88.7 |
| | 5.00 | 12 | 11.3 | 11.3 | 100.0 |
| | Total | 106 | 100.0 | 100.0 | |

ER1

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 3.00 | 2 | 1.9 | 1.9 | 1.9 |
| | 4.00 | 50 | 47.2 | 47.2 | 49.1 |
| | 5.00 | 54 | 50.9 | 50.9 | 100.0 |
| | Total | 106 | 100.0 | 100.0 | |

ER2

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 2.00 | 1 | .9 | .9 | .9 |
| | 3.00 | 2 | 1.9 | 1.9 | 2.8 |
| | 4.00 | 46 | 43.4 | 43.4 | 46.2 |
| | 5.00 | 57 | 53.8 | 53.8 | 100.0 |
| | Total | 106 | 100.0 | 100.0 | |

ER3

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 3.00 | 2 | 1.9 | 1.9 | 1.9 |
| | 4.00 | 49 | 46.2 | 46.2 | 48.1 |
| | 5.00 | 55 | 51.9 | 51.9 | 100.0 |
| | Total | 106 | 100.0 | 100.0 | |

ER4

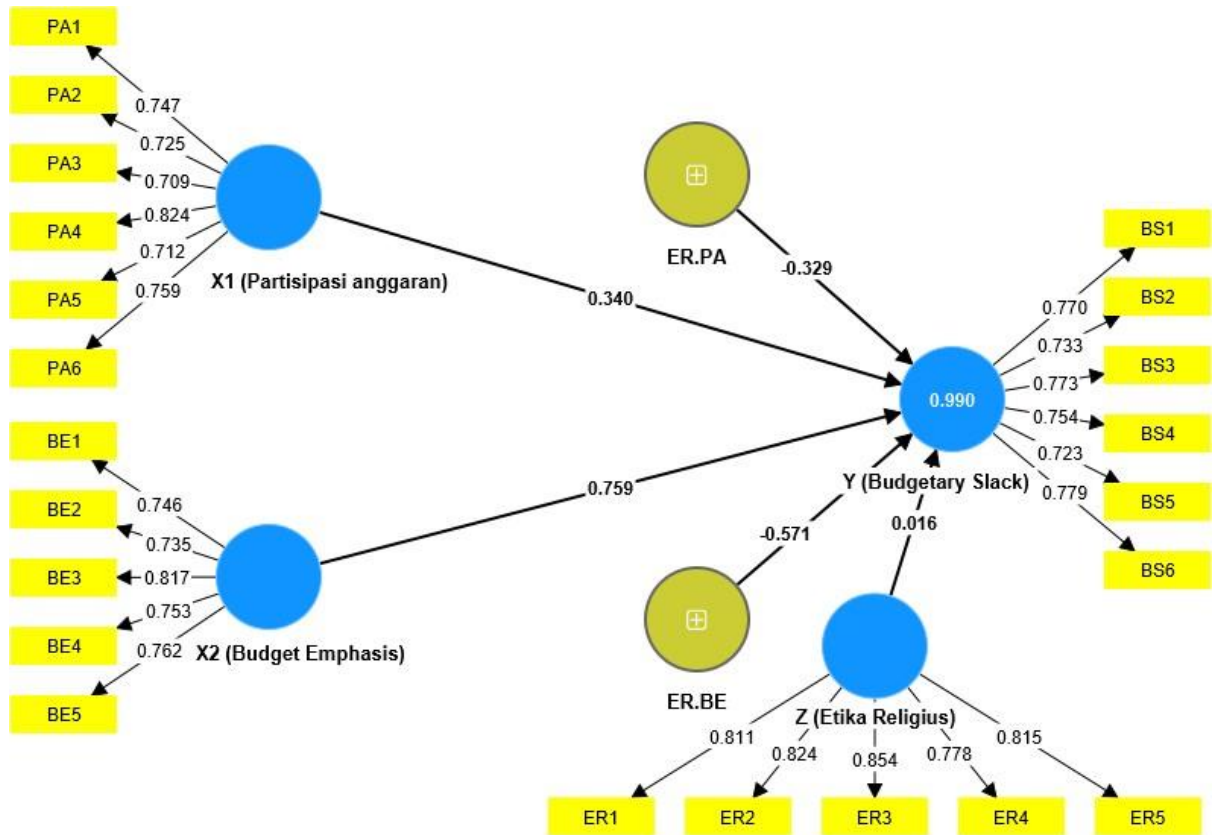
| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 2.00 | 2 | 1.9 | 1.9 | 1.9 |
| | 3.00 | 17 | 16.0 | 16.0 | 17.9 |
| | 4.00 | 48 | 45.3 | 45.3 | 63.2 |
| | 5.00 | 39 | 36.8 | 36.8 | 100.0 |
| | Total | 106 | 100.0 | 100.0 | |

ER5

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|------|-----------|---------|---------------|--------------------|
| Valid | 2.00 | 2 | 1.9 | 1.9 | 1.9 |
| | 3.00 | 8 | 7.5 | 7.5 | 9.4 |
| | 4.00 | 51 | 48.1 | 48.1 | 57.5 |
| | 5.00 | 45 | 42.5 | 42.5 | 100.0 |
| Total | | 106 | 100.0 | 100.0 | |



Lampiran 11 Hasil Uji PLS Algorithm



Outer loadings

| | ER.B E | ER.P A | X1 (Partisipasi anggaran) | X2 (Budget Emphasis) | Y (Budgetary Slack) | Z (Etika Religius) |
|-----------|-----------|-----------|------------------------------|-------------------------|------------------------|-----------------------|
| BE1 | | | | 0.746 | | |
| BE2 | | | | 0.735 | | |
| BE3 | | | | 0.817 | | |
| BE4 | | | | 0.753 | | |
| BE5 | | | | 0.762 | | |
| BS1 | | | | | 0.770 | |
| BS2 | | | | | 0.733 | |
| BS3 | | | | | 0.773 | |
| BS4 | | | | | 0.754 | |
| BS5 | | | | | 0.723 | |
| BS6 | | | | | 0.779 | |
| ER.B E | 1.00 0 | | | | | |
| ER.P A | | 1.000 | | | | |
| ER1 | | | | | | 0.811 |
| ER2 | | | | | | 0.824 |

| | ER.B E | ER.P A | X1 (Partisipasi anggaran) | X2 (Budget Emphasis) | Y (Budgetary Slack) | Z (Etika Religius) |
|-----|-----------|-----------|------------------------------|-------------------------|------------------------|-----------------------|
| ER3 | | | | | | 0.854 |
| ER4 | | | | | | 0.778 |
| ER5 | | | | | | 0.815 |
| PA1 | | | 0.747 | | | |
| PA2 | | | 0.725 | | | |
| PA3 | | | 0.709 | | | |
| PA4 | | | 0.824 | | | |
| PA5 | | | 0.712 | | | |
| PA6 | | | 0.759 | | | |

R-square

| | R-square | R-square adjusted |
|---------------------|----------|-------------------|
| Y (Budgetary Slack) | 0.990 | 0.990 |

Construct reliability and validity

| | Cronbach's alpha | Composite reliability (rho_a) | Composite reliability (rho_c) | Average variance extracted (AVE) |
|---------------------------|------------------|-------------------------------|-------------------------------|----------------------------------|
| X1 (Partisipasi anggaran) | 0.845 | 0.868 | 0.883 | 0.558 |
| X2 (Budget Emphasis) | 0.820 | 0.822 | 0.874 | 0.582 |
| Y (Budgetary Slack) | 0.850 | 0.851 | 0.889 | 0.571 |
| Z (Etika Religius) | 0.876 | 0.886 | 0.909 | 0.667 |

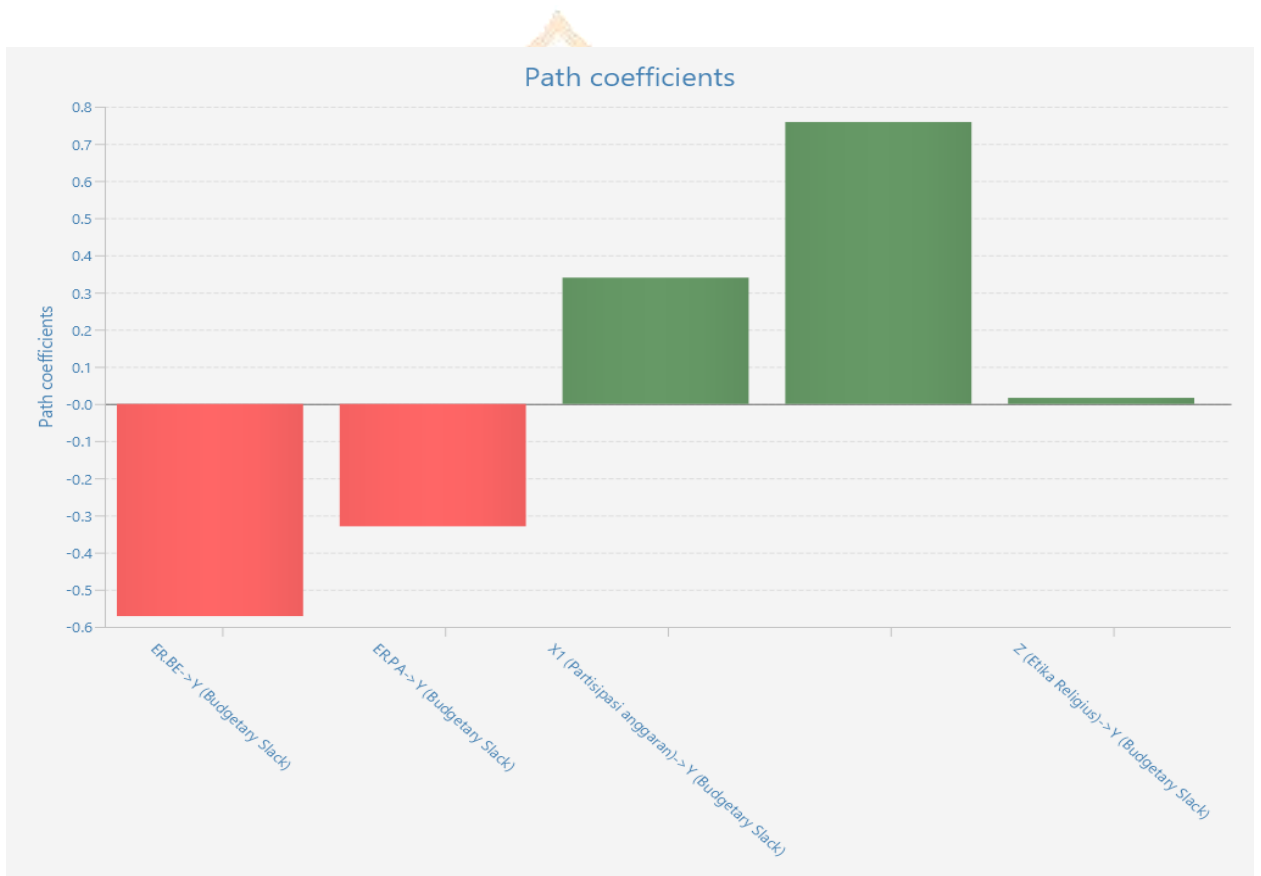
Model fit

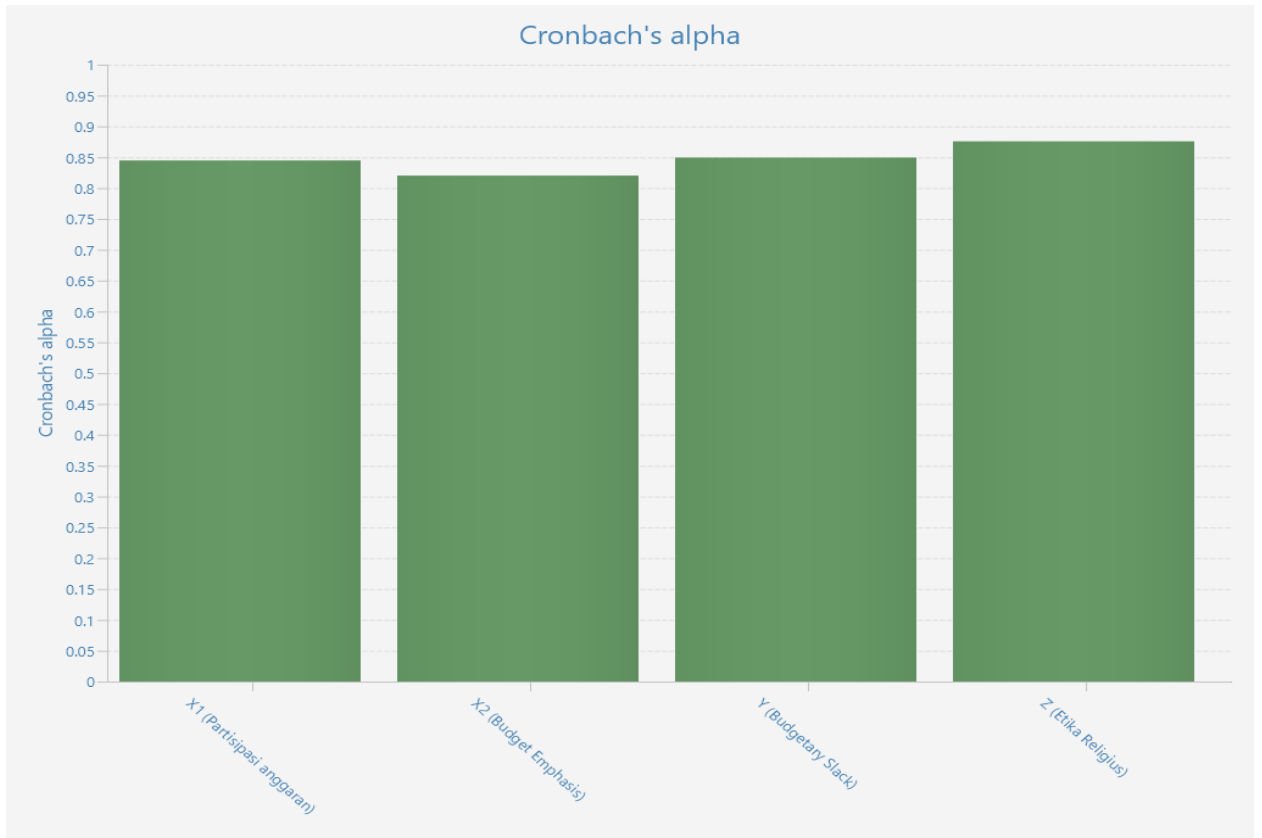
Fit summary

| | Saturated model | Estimated model |
|------------|-----------------|-----------------|
| SRMR | 0.104 | 0.104 |
| d_ ULS | 3.232 | 3.232 |
| d_ G | 3.907 | 3.907 |
| Chi-square | 1268.020 | 1268.020 |
| NFI | 0.520 | 0.520 |

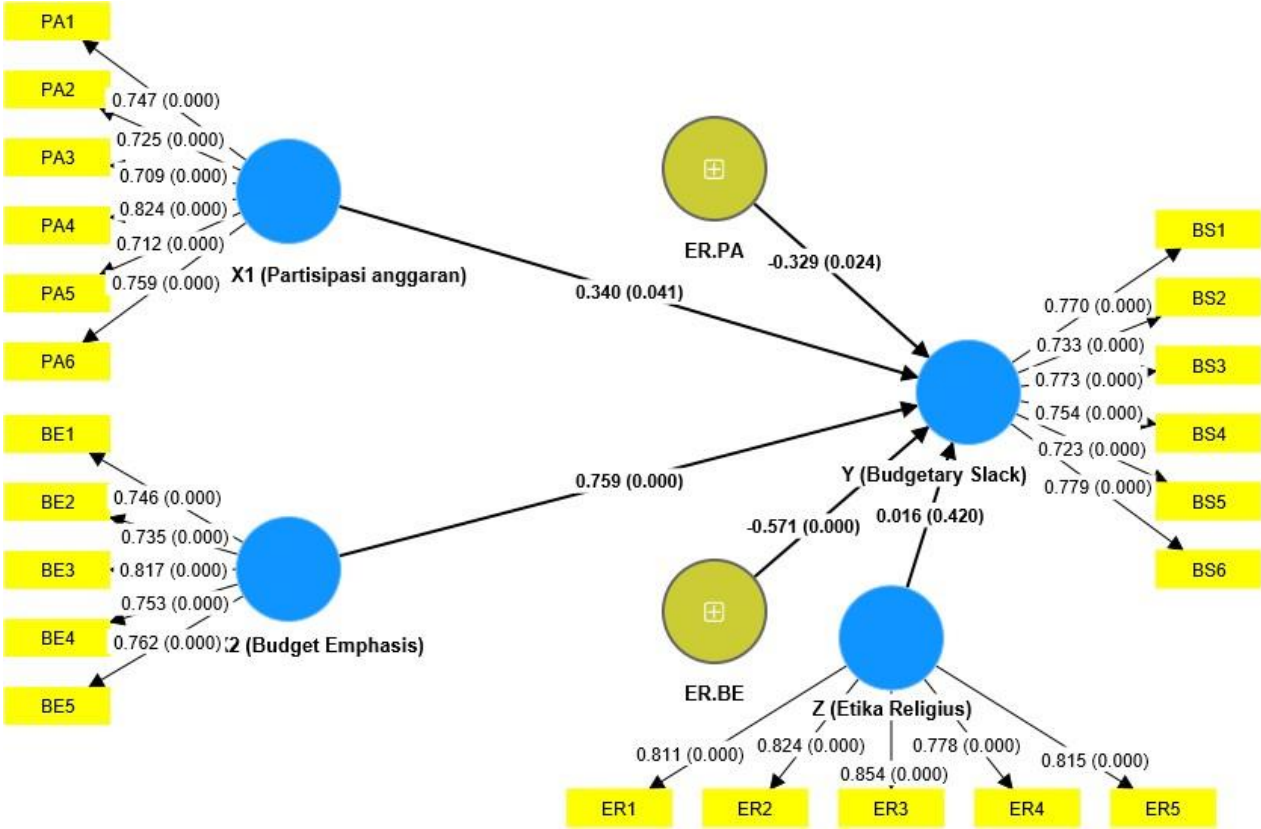
Construct cross-validated redundancy

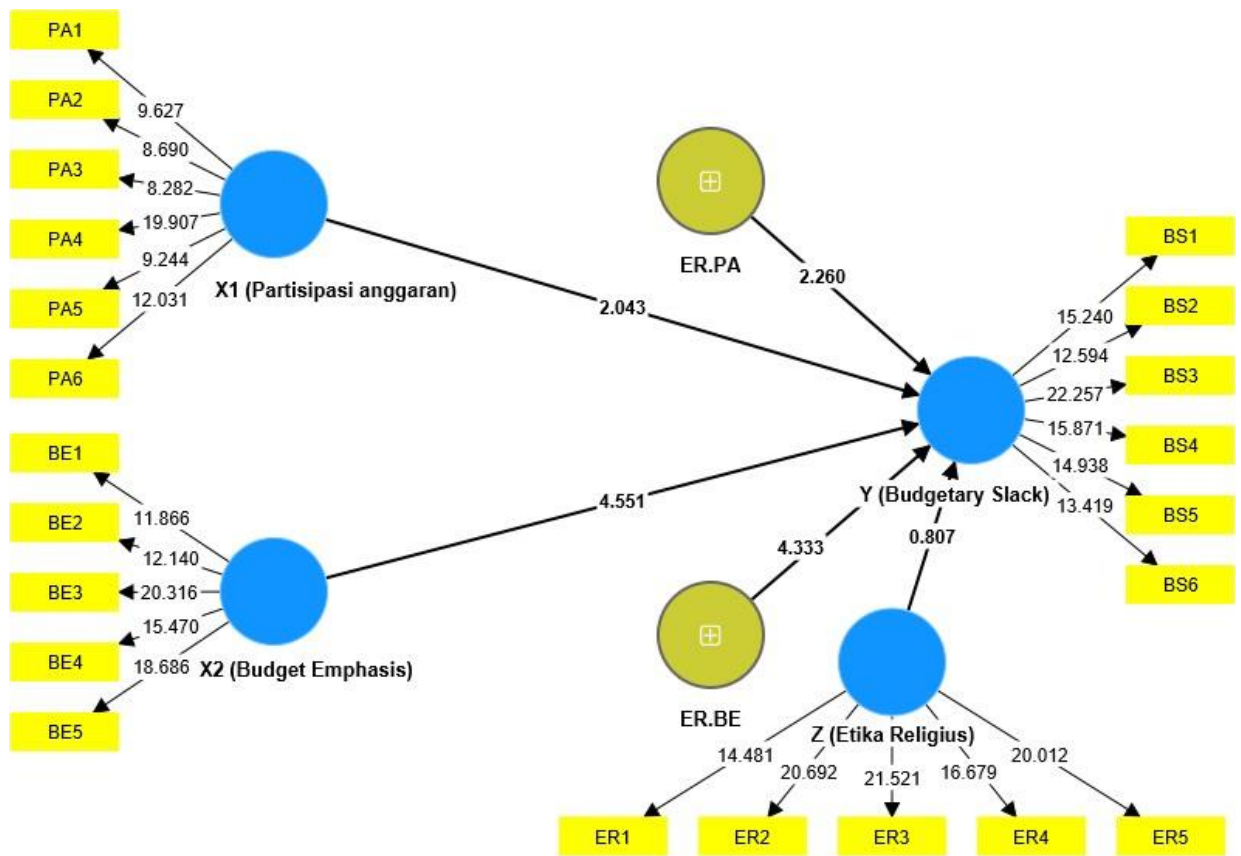
| | SSO | SSE | Q ² (=1-SSE/SSO) |
|---------------------------|---------|---------|-----------------------------|
| ER.BE | 106.000 | 106.000 | 0.000 |
| ER.PA | 106.000 | 106.000 | 0.000 |
| X1 (Partisipasi anggaran) | 636.000 | 636.000 | 0.000 |
| X2 (Budget Emphasis) | 530.000 | 530.000 | 0.000 |
| Y (Budgetary Slack) | 636.000 | 287.069 | 0.549 |
| Z (Etika Religius) | 530.000 | 530.000 | 0.000 |





Lampiran 12 Hasil Uji PLS Bootstrapping





Path coefficients

Mean, STDEV, T values, p values

| | Original sample (O) | Sample mean (M) | Standard deviation (STDEV) | T statistics (O/STDEV) | P values |
|--|---------------------|-----------------|----------------------------|--------------------------|----------|
| ER.BE -> Y (Budgetary Slack) | -0.571 | -0.548 | 0.132 | 4.333 | 0.000 |
| ER.PA -> Y (Budgetary Slack) | -0.329 | -0.334 | 0.146 | 2.260 | 0.024 |
| X1 (Partisipasi anggaran) -> Y (Budgetary Slack) | 0.340 | 0.354 | 0.166 | 2.043 | 0.041 |
| X2 (Budget Emphasis) -> Y (Budgetary Slack) | 0.759 | 0.739 | 0.167 | 4.551 | 0.000 |
| Z (Etika Religius) -> Y (Budgetary Slack) | 0.016 | 0.020 | 0.020 | 0.807 | 0.420 |

$$\beta_1 PA + \beta_2 BE + \beta_3 Z + \beta_4 ER.PA + \beta_5 ER.BE \dots\dots\dots (1)$$

Outer loadings

Mean, STDEV, T values, p values

| | Original sample (O) | Sample mean (M) | Standard deviation (STDEV) | T statistics (O/STDEV) | P values |
|----------------------------------|---------------------|-----------------|----------------------------|--------------------------|----------|
| BE1 <- X2 (Budget Emphasis) | 0.746 | 0.749 | 0.063 | 11.866 | 0.000 |
| BE2 <- X2 (Budget Emphasis) | 0.735 | 0.729 | 0.061 | 12.140 | 0.000 |
| BE3 <- X2 (Budget Emphasis) | 0.817 | 0.816 | 0.040 | 20.316 | 0.000 |
| BE4 <- X2 (Budget Emphasis) | 0.753 | 0.753 | 0.049 | 15.470 | 0.000 |
| BE5 <- X2 (Budget Emphasis) | 0.762 | 0.766 | 0.041 | 18.686 | 0.000 |
| BS1 <- Y (Budgetary Slack) | 0.770 | 0.770 | 0.051 | 15.240 | 0.000 |
| BS2 <- Y (Budgetary Slack) | 0.733 | 0.733 | 0.058 | 12.594 | 0.000 |
| BS3 <- Y (Budgetary Slack) | 0.773 | 0.776 | 0.035 | 22.257 | 0.000 |
| BS4 <- Y (Budgetary Slack) | 0.754 | 0.755 | 0.048 | 15.871 | 0.000 |
| BS5 <- Y (Budgetary Slack) | 0.723 | 0.723 | 0.048 | 14.938 | 0.000 |
| BS6 <- Y (Budgetary Slack) | 0.779 | 0.778 | 0.058 | 13.419 | 0.000 |
| ER.BE <- ER.BE | 1.000 | 1.000 | 0.000 | 0.000 | 0.000 |
| ER.PA <- ER.PA | 1.000 | 1.000 | 0.000 | 0.000 | 0.000 |
| ER1 <- Z (Etika Religius) | 0.811 | 0.803 | 0.056 | 14.481 | 0.000 |
| ER2 <- Z (Etika Religius) | 0.824 | 0.826 | 0.040 | 20.692 | 0.000 |
| ER3 <- Z (Etika Religius) | 0.854 | 0.850 | 0.040 | 21.521 | 0.000 |
| ER4 <- Z (Etika Religius) | 0.778 | 0.777 | 0.047 | 16.679 | 0.000 |
| ER5 <- Z (Etika Religius) | 0.815 | 0.815 | 0.041 | 20.012 | 0.000 |
| PA1 <- X1 (Partisipasi anggaran) | 0.747 | 0.735 | 0.078 | 9.627 | 0.000 |
| PA2 <- X1 (Partisipasi anggaran) | 0.725 | 0.710 | 0.083 | 8.690 | 0.000 |
| PA3 <- X1 (Partisipasi anggaran) | 0.709 | 0.711 | 0.086 | 8.282 | 0.000 |
| PA4 <- X1 (Partisipasi anggaran) | 0.824 | 0.822 | 0.041 | 19.907 | 0.000 |
| PA5 <- X1 (Partisipasi anggaran) | 0.712 | 0.702 | 0.077 | 9.244 | 0.000 |
| PA6 <- X1 (Partisipasi anggaran) | 0.759 | 0.756 | 0.063 | 12.031 | 0.000 |

Outer weights

| | Original sample (O) | Sample mean (M) | Standard deviation (STDEV) | T statistics (O/STDEV) | P values |
|-----------------------------|---------------------|-----------------|----------------------------|--------------------------|----------|
| BE1 <- X2 (Budget Emphasis) | 0.289 | 0.290 | 0.027 | 10.856 | 0.000 |
| BE2 <- X2 (Budget Emphasis) | 0.245 | 0.243 | 0.027 | 9.007 | 0.000 |
| BE3 <- X2 (Budget Emphasis) | 0.258 | 0.257 | 0.023 | 11.202 | 0.000 |
| BE4 <- X2 (Budget Emphasis) | 0.247 | 0.246 | 0.027 | 9.054 | 0.000 |

| | Original sample (O) | Sample mean (M) | Standard deviation (STDEV) | T statistics (O/STDEV) | P values |
|----------------------------------|---------------------|-----------------|----------------------------|--------------------------|----------|
| BE5 <- X2 (Budget Emphasis) | 0.272 | 0.273 | 0.028 | 9.559 | 0.000 |
| BS1 <- Y (Budgetary Slack) | 0.226 | 0.224 | 0.012 | 18.957 | 0.000 |
| BS2 <- Y (Budgetary Slack) | 0.208 | 0.207 | 0.015 | 13.757 | 0.000 |
| BS3 <- Y (Budgetary Slack) | 0.230 | 0.230 | 0.014 | 16.025 | 0.000 |
| BS4 <- Y (Budgetary Slack) | 0.213 | 0.213 | 0.013 | 16.217 | 0.000 |
| BS5 <- Y (Budgetary Slack) | 0.215 | 0.214 | 0.012 | 18.061 | 0.000 |
| BS6 <- Y (Budgetary Slack) | 0.231 | 0.230 | 0.016 | 14.197 | 0.000 |
| ER.BE <- ER.BE | 1.000 | 1.000 | 0.000 | 0.000 | 0.000 |
| ER.PA <- ER.PA | 1.000 | 1.000 | 0.000 | 0.000 | 0.000 |
| ER1 <- Z (Etika Religius) | 0.211 | 0.204 | 0.043 | 4.912 | 0.000 |
| ER2 <- Z (Etika Religius) | 0.291 | 0.297 | 0.050 | 5.794 | 0.000 |
| ER3 <- Z (Etika Religius) | 0.271 | 0.269 | 0.033 | 8.222 | 0.000 |
| ER4 <- Z (Etika Religius) | 0.214 | 0.214 | 0.038 | 5.565 | 0.000 |
| ER5 <- Z (Etika Religius) | 0.234 | 0.235 | 0.037 | 6.296 | 0.000 |
| PA1 <- X1 (Partisipasi anggaran) | 0.182 | 0.177 | 0.046 | 3.962 | 0.000 |
| PA2 <- X1 (Partisipasi anggaran) | 0.158 | 0.151 | 0.054 | 2.954 | 0.003 |
| PA3 <- X1 (Partisipasi anggaran) | 0.256 | 0.260 | 0.057 | 4.471 | 0.000 |
| PA4 <- X1 (Partisipasi anggaran) | 0.318 | 0.322 | 0.051 | 6.280 | 0.000 |
| PA5 <- X1 (Partisipasi anggaran) | 0.199 | 0.197 | 0.053 | 3.714 | 0.000 |
| PA6 <- X1 (Partisipasi anggaran) | 0.216 | 0.215 | 0.050 | 4.320 | 0.000 |



RIWAYAT HIDUP

| | | |
|---|--------------------------|--|
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| | Email | : PutriRahmayanti2@gmail.com |
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| Tahun Lulus | 2019 | 2025 |
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| Judul Skripsi/Tesis | Analisis Pengendalian Biaya <i>Food and Beverage</i> pada W-Bali Seminyak | Pengaruh Partisipasi Anggaran dan <i>Budget Emphasis</i> terhadap <i>Budgetary Slack</i> dengan Etika Religius sebagai Pemoderasi |
| Nama Pembimbing | I Made Sudana, S.E., M.Si | Dr. Desak Nyoman Sri Werastuti, S.E., Ak., M.Si. |

| C. PENGALAMAN KERJA | | |
|----------------------------|----------------------------------|---|
| Tahun | Nama Institusi Tempat Kerja | Bagian |
| 2019-2020 | W Bali Seminyak | Income Auditor |
| 2020-2021 | Desa Potato Head | Income Auditor & Account Receivable |
| 2021-2024 | BPKAD Kota Denpasar | Analisis Perencanaan, Evaluasi dan Pelaporan |
| 2024 - sekarang | Inspektorat Daerah Kota Denpasar | Pengawas Penyelenggaraan Urusan Pemerintahan Daerah |