

Lampiran

Lampiran 10

Hasil Tabulasi Data

1. Variabel Transparansi (X1)

| No. | Transparansi (X1) | | | | | | | | | Total | Rata-Rata |
|-----|-------------------|------|------|------|------|------|------|------|------|-------|-----------|
| | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | | |
| 1 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 29 | 3,222222 |
| 2 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 30 | 3,333333 |
| 3 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 33 | 3,666667 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 5 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 2 | 2 | 26 | 2,888889 |
| 6 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 30 | 3,333333 |
| 7 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 30 | 3,333333 |
| 8 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 31 | 3,444444 |
| 9 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 31 | 3,444444 |
| 10 | 4 | 4 | 3 | 2 | 4 | 4 | 4 | 4 | 4 | 33 | 3,666667 |
| 11 | 4 | 3 | 3 | 2 | 4 | 4 | 2 | 4 | 3 | 29 | 3,222222 |
| 12 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 28 | 3,111111 |
| 13 | 5 | 3 | 4 | 1 | 5 | 4 | 4 | 3 | 4 | 33 | 3,666667 |
| 14 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 28 | 3,111111 |
| 15 | 3 | 3 | 2 | 4 | 5 | 5 | 4 | 3 | 2 | 31 | 3,444444 |
| 16 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 34 | 3,777778 |
| 17 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 34 | 3,777778 |
| 18 | 3 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 37 | 4,111111 |
| 19 | 4 | 4 | 5 | 4 | 4 | 3 | 3 | 4 | 4 | 35 | 3,888889 |
| 20 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 33 | 3,666667 |

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|----|---|---|---|---|---|---|---|---|---|----|----------|
| 21 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 34 | 3,777778 |
| 22 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 39 | 4,333333 |
| 23 | 3 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 37 | 4,111111 |
| 24 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 34 | 3,777778 |
| 25 | 3 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 37 | 4,111111 |
| 26 | 3 | 4 | 3 | 2 | 4 | 4 | 4 | 3 | 3 | 30 | 3,333333 |
| 27 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 34 | 3,777778 |
| 28 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 33 | 3,666667 |
| 29 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 30 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 2 | 2 | 26 | 2,888889 |
| 31 | 4 | 4 | 4 | 2 | 4 | 5 | 4 | 4 | 4 | 35 | 3,888889 |
| 32 | 4 | 4 | 4 | 2 | 4 | 5 | 4 | 4 | 4 | 35 | 3,888889 |
| 33 | 4 | 4 | 4 | 2 | 4 | 5 | 4 | 4 | 4 | 35 | 3,888889 |
| 34 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 38 | 4,222222 |
| 35 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 36 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 31 | 3,444444 |
| 37 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 31 | 3,444444 |
| 38 | 4 | 4 | 3 | 2 | 4 | 4 | 4 | 4 | 4 | 33 | 3,666667 |
| 39 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 31 | 3,444444 |
| 40 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 31 | 3,444444 |
| 41 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 44 | 4,888889 |
| 42 | 4 | 4 | 2 | 5 | 4 | 5 | 4 | 2 | 2 | 32 | 3,555556 |
| 43 | 4 | 4 | 2 | 5 | 4 | 5 | 4 | 2 | 2 | 32 | 3,555556 |
| 44 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 35 | 3,888889 |
| 45 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 35 | 3,888889 |
| 46 | 4 | 4 | 5 | 1 | 3 | 3 | 3 | 3 | 2 | 28 | 3,111111 |
| 47 | 3 | 4 | 3 | 3 | 4 | 5 | 3 | 3 | 3 | 31 | 3,444444 |
| 48 | 3 | 4 | 3 | 3 | 4 | 5 | 4 | 3 | 3 | 32 | 3,555556 |

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|----|---|---|---|---|---|---|---|---|---|----|----------|
| 49 | 4 | 5 | 3 | 1 | 3 | 4 | 3 | 2 | 3 | 28 | 3,111111 |
| 50 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 34 | 3,777778 |
| 51 | 4 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 4 | 36 | 4 |
| 52 | 5 | 5 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 34 | 3,777778 |
| 53 | 3 | 3 | 3 | 2 | 4 | 4 | 3 | 2 | 2 | 26 | 2,888889 |
| 54 | 5 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 34 | 3,777778 |
| 55 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 35 | 3,888889 |
| 56 | 5 | 4 | 4 | 3 | 4 | 5 | 5 | 3 | 3 | 36 | 4 |
| 57 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 42 | 4,666667 |
| 58 | 2 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 29 | 3,222222 |
| 59 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 43 | 4,777778 |
| 60 | 2 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 29 | 3,222222 |
| 61 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 2 | 3 | 30 | 3,333333 |
| 62 | 5 | 5 | 5 | 2 | 4 | 5 | 5 | 5 | 5 | 41 | 4,555556 |
| 63 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 33 | 3,666667 |
| 64 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 39 | 4,333333 |
| 65 | 4 | 4 | 4 | 3 | 4 | 5 | 3 | 5 | 5 | 37 | 4,111111 |
| 66 | 4 | 3 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 33 | 3,666667 |
| 67 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 38 | 4,222222 |
| 68 | 5 | 5 | 5 | 2 | 4 | 4 | 4 | 3 | 3 | 35 | 3,888889 |
| 69 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 70 | 4 | 4 | 4 | 2 | 4 | 5 | 4 | 4 | 4 | 35 | 3,888889 |
| 71 | 3 | 4 | 3 | 3 | 4 | 5 | 4 | 4 | 3 | 33 | 3,666667 |
| 72 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 32 | 3,555556 |
| 73 | 4 | 4 | 3 | 3 | 3 | 5 | 5 | 4 | 5 | 36 | 4 |
| 74 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 32 | 3,555556 |
| 75 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 30 | 3,333333 |
| 76 | 3 | 3 | 3 | 3 | 4 | 5 | 4 | 4 | 3 | 32 | 3,555556 |

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|----|---|---|---|---|---|---|---|---|---|----|----------|
| 77 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 34 | 3,777778 |
| 78 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 32 | 3,555556 |
| 79 | 4 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 3 | 35 | 3,888889 |
| 80 | 3 | 3 | 4 | 2 | 4 | 4 | 4 | 3 | 3 | 30 | 3,333333 |
| 81 | 3 | 4 | 3 | 2 | 3 | 3 | 3 | 2 | 4 | 27 | 3 |
| 82 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 25 | 2,777778 |
| 83 | 4 | 5 | 3 | 3 | 5 | 4 | 5 | 2 | 2 | 33 | 3,666667 |
| 84 | 3 | 4 | 4 | 2 | 3 | 4 | 4 | 3 | 4 | 31 | 3,444444 |
| 85 | 1 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 5 | 31 | 3,444444 |
| 86 | 1 | 3 | 4 | 3 | 3 | 3 | 3 | 5 | 5 | 30 | 3,333333 |
| 87 | 3 | 3 | 3 | 1 | 4 | 4 | 4 | 2 | 4 | 28 | 3,111111 |
| 88 | 3 | 4 | 4 | 1 | 4 | 4 | 4 | 5 | 5 | 34 | 3,777778 |
| 89 | 4 | 5 | 5 | 2 | 3 | 4 | 4 | 3 | 3 | 33 | 3,666667 |
| 90 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 35 | 3,888889 |
| 91 | 4 | 3 | 3 | 2 | 3 | 5 | 3 | 3 | 3 | 29 | 3,222222 |
| 92 | 3 | 3 | 3 | 1 | 4 | 5 | 4 | 4 | 3 | 30 | 3,333333 |
| 93 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 32 | 3,555556 |
| 94 | 5 | 5 | 3 | 2 | 5 | 5 | 5 | 5 | 5 | 40 | 4,444444 |
| 95 | 4 | 3 | 3 | 3 | 4 | 3 | 4 | 2 | 2 | 28 | 3,111111 |
| 96 | 4 | 3 | 3 | 2 | 3 | 3 | 4 | 2 | 2 | 26 | 2,888889 |
| 97 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 33 | 3,666667 |
| 98 | 3 | 4 | 3 | 3 | 4 | 4 | 5 | 5 | 4 | 35 | 3,888889 |

2. Variabel Akuntabilitas (X2)

| No. | Akuntabilitas (X2) | | | | | | | | | Total | Rata-Rata |
|-----|--------------------|------|------|------|------|------|------|------|------|-------|-----------|
| | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | X2.8 | X2.9 | | |
| 1 | 4 | 4 | 5 | 4 | 4 | 3 | 4 | 5 | 3 | 36 | 4 |
| 2 | 2 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 31 | 3,444444 |
| 3 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 5 | 3 | 36 | 4 |
| 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 37 | 4,111111 |
| 5 | 2 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 34 | 3,777778 |
| 6 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 32 | 3,555556 |
| 7 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 32 | 3,555556 |
| 8 | 1 | 3 | 4 | 5 | 3 | 3 | 4 | 5 | 2 | 30 | 3,333333 |
| 9 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 33 | 3,666667 |
| 10 | 4 | 4 | 4 | 4 | 3 | 2 | 3 | 4 | 2 | 30 | 3,333333 |
| 11 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 12 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 31 | 3,444444 |
| 13 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 34 | 3,777778 |
| 14 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 28 | 3,111111 |
| 15 | 3 | 4 | 4 | 5 | 3 | 3 | 4 | 5 | 3 | 34 | 3,777778 |
| 16 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 33 | 3,666667 |
| 17 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 34 | 3,777778 |
| 18 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 31 | 3,444444 |
| 19 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 33 | 3,666667 |
| 20 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 21 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 34 | 3,777778 |
| 22 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 36 | 4 |

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|----|---|---|---|---|---|---|---|---|---|----|----------|
| 51 | 3 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 2 | 36 | 4 |
| 52 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 34 | 3,777778 |
| 53 | 2 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 31 | 3,444444 |
| 54 | 4 | 5 | 4 | 5 | 4 | 3 | 4 | 4 | 3 | 36 | 4 |
| 55 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 35 | 3,888889 |
| 56 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 5 | 33 | 3,666667 |
| 57 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 39 | 4,333333 |
| 58 | 3 | 3 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 32 | 3,555556 |
| 59 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 38 | 4,222222 |
| 60 | 3 | 3 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 32 | 3,555556 |
| 61 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 34 | 3,777778 |
| 62 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 3 | 41 | 4,555556 |
| 63 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 35 | 3,888889 |
| 64 | 2 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 33 | 3,666667 |
| 65 | 4 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 5 | 37 | 4,111111 |
| 66 | 4 | 3 | 4 | 4 | 4 | 3 | 2 | 4 | 4 | 32 | 3,555556 |
| 67 | 4 | 5 | 4 | 5 | 5 | 3 | 3 | 4 | 2 | 35 | 3,888889 |
| 68 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 3 | 36 | 4 |
| 69 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 70 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 71 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 5 | 3 | 36 | 4 |
| 72 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 37 | 4,111111 |
| 73 | 2 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 34 | 3,777778 |
| 74 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 36 | 4 |
| 75 | 4 | 4 | 5 | 4 | 3 | 3 | 4 | 4 | 3 | 34 | 3,777778 |
| 76 | 4 | 3 | 5 | 5 | 4 | 3 | 4 | 5 | 4 | 37 | 4,111111 |
| 77 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 34 | 3,777778 |
| 78 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 34 | 3,777778 |

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|----|---|---|---|---|---|---|---|---|---|----|----------|
| 79 | 5 | 4 | 3 | 5 | 4 | 3 | 4 | 5 | 3 | 36 | 4 |
| 80 | 2 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 2 | 29 | 3,222222 |
| 81 | 2 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 29 | 3,222222 |
| 82 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 4 | 3 | 26 | 2,888889 |
| 83 | 3 | 4 | 3 | 4 | 3 | 2 | 3 | 3 | 2 | 27 | 3 |
| 84 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 32 | 3,555556 |
| 85 | 5 | 4 | 3 | 4 | 4 | 3 | 4 | 5 | 3 | 35 | 3,888889 |
| 86 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 4 | 2 | 34 | 3,777778 |
| 87 | 2 | 4 | 5 | 5 | 3 | 3 | 5 | 4 | 1 | 32 | 3,555556 |
| 88 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 35 | 3,888889 |
| 89 | 5 | 4 | 3 | 5 | 5 | 5 | 4 | 4 | 3 | 38 | 4,222222 |
| 90 | 5 | 3 | 4 | 5 | 4 | 3 | 4 | 5 | 1 | 34 | 3,777778 |
| 91 | 3 | 4 | 2 | 4 | 5 | 5 | 3 | 4 | 3 | 33 | 3,666667 |
| 92 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 33 | 3,666667 |
| 93 | 5 | 5 | 2 | 5 | 5 | 5 | 4 | 5 | 3 | 39 | 4,333333 |
| 94 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 2 | 29 | 3,222222 |
| 95 | 3 | 3 | 3 | 4 | 5 | 5 | 4 | 4 | 2 | 33 | 3,666667 |
| 96 | 5 | 5 | 3 | 3 | 3 | 2 | 3 | 4 | 3 | 31 | 3,444444 |
| 97 | 3 | 4 | 3 | 4 | 3 | 2 | 4 | 3 | 2 | 28 | 3,111111 |
| 98 | 4 | 5 | 5 | 5 | 4 | 3 | 5 | 4 | 1 | 36 | 4 |

3. Variabel Partisipasi (X3)

| No. | Partisipasi (X3) | | | | | | | | | Total | Rata-Rata |
|-----|------------------|------|------|------|------|------|------|------|------|-------|-----------|
| | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3.7 | X3.8 | X3.9 | | |
| 1 | 4 | 4 | 5 | 3 | 4 | 4 | 3 | 3 | 3 | 33 | 5,5 |
| 2 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 33 | 5,5 |
| 3 | 2 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 30 | 5 |
| 4 | 2 | 4 | 4 | 3 | 4 | 3 | 4 | 5 | 5 | 34 | 5,666667 |
| 5 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 35 | 5,833333 |
| 6 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 30 | 5 |
| 7 | 3 | 3 | 4 | 3 | 3 | 3 | 5 | 5 | 5 | 34 | 5,666667 |
| 8 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 5 | 5 | 38 | 6,333333 |
| 9 | 2 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 32 | 5,333333 |
| 10 | 5 | 5 | 5 | 5 | 4 | 4 | 3 | 3 | 4 | 38 | 6,333333 |
| 11 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 35 | 5,833333 |
| 12 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 29 | 4,833333 |
| 13 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 29 | 4,833333 |
| 14 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 29 | 4,833333 |
| 15 | 5 | 4 | 5 | 2 | 5 | 4 | 4 | 4 | 4 | 37 | 6,166667 |
| 16 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 5 | 3 | 33 | 5,5 |
| 17 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 34 | 5,666667 |
| 18 | 2 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 33 | 5,5 |
| 19 | 2 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 2 | 29 | 4,833333 |
| 20 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 6 |
| 21 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 32 | 5,333333 |
| 22 | 2 | 2 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 27 | 4,5 |

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|----|---|---|---|---|---|---|---|---|---|----|----------|
| 23 | 2 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 32 | 5,333333 |
| 24 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 33 | 5,5 |
| 25 | 2 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 30 | 5 |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 35 | 5,833333 |
| 27 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 2 | 4 | 33 | 5,5 |
| 28 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 33 | 5,5 |
| 29 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 35 | 5,833333 |
| 30 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 32 | 5,333333 |
| 31 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 5 | 35 | 5,833333 |
| 32 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 2 | 4 | 33 | 5,5 |
| 33 | 2 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 5 | 33 | 5,5 |
| 34 | 5 | 5 | 5 | 5 | 4 | 4 | 3 | 4 | 4 | 39 | 6,5 |
| 35 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 35 | 5,833333 |
| 36 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 5 | 3 | 32 | 5,333333 |
| 37 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 5 | 3 | 32 | 5,333333 |
| 38 | 4 | 4 | 4 | 3 | 4 | 4 | 2 | 4 | 3 | 32 | 5,333333 |
| 39 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 33 | 5,5 |
| 40 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 5 | 32 | 5,333333 |
| 41 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 6 |
| 42 | 4 | 4 | 5 | 2 | 4 | 3 | 3 | 2 | 4 | 31 | 5,166667 |
| 43 | 4 | 4 | 5 | 2 | 4 | 3 | 4 | 5 | 4 | 35 | 5,833333 |
| 44 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 2 | 3 | 32 | 5,333333 |
| 45 | 3 | 3 | 4 | 2 | 3 | 3 | 4 | 4 | 4 | 30 | 5 |
| 46 | 3 | 3 | 4 | 2 | 3 | 3 | 4 | 5 | 5 | 32 | 5,333333 |
| 47 | 3 | 3 | 5 | 3 | 3 | 3 | 3 | 2 | 4 | 29 | 4,833333 |
| 48 | 3 | 3 | 4 | 3 | 3 | 3 | 5 | 5 | 5 | 34 | 5,666667 |
| 49 | 2 | 3 | 5 | 2 | 3 | 3 | 3 | 3 | 4 | 28 | 4,666667 |
| 50 | 3 | 4 | 4 | 3 | 3 | 4 | 5 | 4 | 4 | 34 | 5,666667 |

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| 51 | 2 | 4 | 4 | 4 | 3 | 4 | 5 | 5 | 5 | 36 | 6 |
| 52 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 31 | 5,166667 |
| 53 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 32 | 5,333333 |
| 54 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 32 | 5,333333 |
| 55 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 2 | 4 | 28 | 4,666667 |
| 56 | 2 | 2 | 3 | 4 | 3 | 3 | 3 | 2 | 4 | 26 | 4,333333 |
| 57 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 3 | 3 | 39 | 6,5 |
| 58 | 4 | 4 | 3 | 2 | 4 | 4 | 4 | 4 | 5 | 34 | 5,666667 |
| 59 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 33 | 5,5 |
| 60 | 4 | 4 | 2 | 2 | 4 | 4 | 2 | 4 | 5 | 31 | 5,166667 |
| 61 | 2 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 31 | 5,166667 |
| 62 | 3 | 5 | 5 | 4 | 3 | 3 | 4 | 3 | 4 | 34 | 5,666667 |
| 63 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 37 | 6,166667 |
| 64 | 3 | 3 | 4 | 4 | 3 | 3 | 5 | 4 | 4 | 33 | 5,5 |
| 65 | 1 | 2 | 5 | 3 | 3 | 3 | 4 | 4 | 4 | 29 | 4,833333 |
| 66 | 2 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 33 | 5,5 |
| 67 | 4 | 4 | 4 | 1 | 4 | 4 | 4 | 4 | 5 | 34 | 5,666667 |
| 68 | 3 | 3 | 4 | 4 | 4 | 3 | 5 | 3 | 3 | 32 | 5,333333 |
| 69 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 36 | 6 |
| 70 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 35 | 5,833333 |
| 71 | 2 | 4 | 4 | 3 | 3 | 5 | 4 | 4 | 4 | 33 | 5,5 |
| 72 | 2 | 4 | 5 | 3 | 3 | 5 | 4 | 3 | 4 | 33 | 5,5 |
| 73 | 2 | 4 | 4 | 3 | 3 | 5 | 4 | 4 | 5 | 34 | 5,666667 |
| 74 | 3 | 4 | 5 | 3 | 3 | 4 | 4 | 4 | 5 | 35 | 5,833333 |
| 75 | 2 | 4 | 4 | 3 | 3 | 5 | 4 | 4 | 4 | 33 | 5,5 |
| 76 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 31 | 5,166667 |
| 77 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 35 | 5,833333 |
| 78 | 2 | 4 | 4 | 2 | 2 | 4 | 4 | 4 | 4 | 30 | 5 |

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| 79 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 3 | 31 | 5,166667 |
| 80 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 33 | 5,5 |
| 81 | 5 | 5 | 5 | 4 | 5 | 5 | 3 | 3 | 4 | 39 | 6,5 |
| 82 | 4 | 5 | 5 | 3 | 4 | 3 | 3 | 3 | 3 | 33 | 5,5 |
| 83 | 4 | 3 | 3 | 4 | 2 | 5 | 3 | 2 | 3 | 29 | 4,833333 |
| 84 | 3 | 3 | 4 | 5 | 2 | 5 | 4 | 5 | 2 | 33 | 5,5 |
| 85 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 43 | 7,166667 |
| 86 | 4 | 5 | 5 | 2 | 4 | 5 | 5 | 2 | 4 | 36 | 6 |
| 87 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 43 | 7,166667 |
| 88 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 44 | 7,333333 |
| 89 | 4 | 3 | 5 | 3 | 4 | 5 | 5 | 3 | 4 | 36 | 6 |
| 90 | 3 | 5 | 4 | 5 | 3 | 5 | 4 | 5 | 3 | 37 | 6,166667 |
| 91 | 5 | 3 | 5 | 2 | 3 | 5 | 5 | 2 | 3 | 33 | 5,5 |
| 92 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 37 | 6,166667 |
| 93 | 5 | 3 | 4 | 3 | 3 | 5 | 4 | 3 | 3 | 33 | 5,5 |
| 94 | 4 | 5 | 5 | 3 | 3 | 5 | 5 | 3 | 3 | 36 | 6 |
| 95 | 3 | 5 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 32 | 5,333333 |
| 96 | 5 | 4 | 5 | 2 | 5 | 4 | 4 | 3 | 3 | 35 | 5,833333 |
| 97 | 5 | 4 | 5 | 3 | 4 | 5 | 5 | 5 | 5 | 41 | 6,833333 |
| 98 | 4 | 4 | 4 | 3 | 4 | 5 | 2 | 4 | 4 | 34 | 5,666667 |

4. Variabel Pengawasan (M)

| No. | Pengawasan (X4) | | | | | | | | | Total | Rata-Rata |
|-----|-----------------|------|------|------|------|------|------|------|------|-------|-----------|
| | X4.1 | X4.2 | X4.3 | X4.4 | X4.5 | X4.6 | X4.7 | X4.8 | X4.9 | | |
| 1 | 3 | 3 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 2 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 35 | 3,888889 |
| 3 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 41 | 4,555556 |
| 4 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 43 | 4,777778 |
| 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 6 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 35 | 3,888889 |
| 7 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 35 | 3,888889 |
| 8 | 2 | 3 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 35 | 3,888889 |
| 9 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 37 | 4,111111 |
| 10 | 3 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 40 | 4,444444 |
| 11 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 28 | 3,111111 |
| 12 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 33 | 3,666667 |
| 13 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 33 | 3,666667 |
| 14 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 27 | 3 |
| 15 | 4 | 4 | 5 | 5 | 4 | 4 | 3 | 5 | 5 | 39 | 4,333333 |
| 16 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 34 | 3,777778 |
| 17 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 34 | 3,777778 |
| 18 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 41 | 4,555556 |
| 19 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 43 | 4,777778 |
| 20 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 21 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 34 | 3,777778 |
| 22 | 2 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 35 | 3,888889 |

| | | | | | | | | | | | |
|----|---|---|---|---|---|---|---|---|---|----|----------|
| 23 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 24 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 34 | 3,777778 |
| 25 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 27 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 38 | 4,222222 |
| 28 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 33 | 3,666667 |
| 29 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 30 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 34 | 3,777778 |
| 31 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 32 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 33 | 4 | 3 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 38 | 4,222222 |
| 34 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 40 | 4,444444 |
| 35 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 36 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 32 | 3,555556 |
| 37 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 32 | 3,555556 |
| 38 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 32 | 3,555556 |
| 39 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 31 | 3,444444 |
| 40 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 32 | 3,555556 |
| 41 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 42 | 4 | 4 | 5 | 4 | 4 | 4 | 3 | 4 | 5 | 37 | 4,111111 |
| 43 | 4 | 4 | 5 | 4 | 4 | 4 | 3 | 4 | 5 | 37 | 4,111111 |
| 44 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 45 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 34 | 3,777778 |
| 46 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 33 | 3,666667 |
| 47 | 3 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 38 | 4,222222 |
| 48 | 3 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 37 | 4,111111 |
| 49 | 3 | 4 | 5 | 4 | 4 | 4 | 3 | 4 | 3 | 34 | 3,777778 |
| 50 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 33 | 3,666667 |

| | | | | | | | | | | | |
|----|---|---|---|---|---|---|---|---|---|----|----------|
| 79 | 3 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 41 | 4,555556 |
| 80 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 31 | 3,444444 |
| 81 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 31 | 3,444444 |
| 82 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 29 | 3,222222 |
| 83 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 27 | 3 |
| 84 | 1 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 29 | 3,222222 |
| 85 | 3 | 3 | 3 | 3 | 5 | 3 | 4 | 3 | 5 | 32 | 3,555556 |
| 86 | 4 | 2 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 37 | 4,111111 |
| 87 | 2 | 3 | 3 | 2 | 2 | 4 | 3 | 3 | 3 | 25 | 2,777778 |
| 88 | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 37 | 4,111111 |
| 89 | 2 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 37 | 4,111111 |
| 90 | 4 | 3 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 38 | 4,222222 |
| 91 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 40 | 4,444444 |
| 92 | 5 | 3 | 4 | 1 | 2 | 3 | 3 | 5 | 5 | 31 | 3,444444 |
| 93 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 42 | 4,666667 |
| 94 | 3 | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 34 | 3,777778 |
| 95 | 4 | 3 | 4 | 2 | 3 | 3 | 3 | 3 | 4 | 29 | 3,222222 |
| 96 | 4 | 3 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 41 | 4,555556 |
| 97 | 3 | 5 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 32 | 3,555556 |
| 98 | 4 | 5 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 32 | 3,555556 |

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|----|---|---|---|---|---|---|---|---|---|----|----------|
| 21 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 37 | 4,111111 |
| 22 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 40 | 4,444444 |
| 23 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 | 5 |
| 24 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 37 | 4,111111 |
| 25 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 | 5 |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 27 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 39 | 4,333333 |
| 28 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 37 | 4,111111 |
| 29 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 34 | 3,777778 |
| 30 | 5 | 4 | 2 | 5 | 4 | 5 | 4 | 5 | 3 | 37 | 4,111111 |
| 31 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 32 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 33 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 41 | 4,555556 |
| 34 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 37 | 4,111111 |
| 35 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 36 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 35 | 3,888889 |
| 37 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 35 | 3,888889 |
| 38 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 33 | 3,666667 |
| 39 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 35 | 3,888889 |
| 40 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 35 | 3,888889 |
| 41 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 | 5 |
| 42 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 | 5 |
| 43 | 5 | 5 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 42 | 4,666667 |
| 44 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 45 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 | 5 |
| 46 | 3 | 4 | 3 | 5 | 5 | 4 | 5 | 5 | 3 | 37 | 4,111111 |
| 47 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 42 | 4,666667 |
| 48 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 42 | 4,666667 |

| | | | | | | | | | | | |
|----|---|---|---|---|---|---|---|---|---|----|----------|
| 49 | 4 | 4 | 3 | 5 | 4 | 3 | 4 | 3 | 4 | 34 | 3,777778 |
| 50 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 34 | 3,777778 |
| 51 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 42 | 4,666667 |
| 52 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 53 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 54 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 4 | 4 | 36 | 4 |
| 55 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 56 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 33 | 3,666667 |
| 57 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 40 | 4,444444 |
| 58 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 59 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 37 | 4,111111 |
| 60 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 61 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 38 | 4,222222 |
| 62 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 44 | 4,888889 |
| 63 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 64 | 4 | 4 | 4 | 5 | 3 | 5 | 4 | 4 | 5 | 38 | 4,222222 |
| 65 | 4 | 3 | 3 | 4 | 4 | 5 | 4 | 4 | 4 | 35 | 3,888889 |
| 66 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 35 | 3,888889 |
| 67 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 42 | 4,666667 |
| 68 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 41 | 4,555556 |
| 69 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 70 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 71 | 5 | 4 | 4 | 5 | 4 | 3 | 3 | 4 | 4 | 36 | 4 |
| 72 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 35 | 3,888889 |
| 73 | 3 | 4 | 4 | 2 | 2 | 4 | 3 | 3 | 2 | 27 | 3 |
| 74 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 36 | 4 |
| 75 | 5 | 5 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 35 | 3,888889 |
| 76 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 39 | 4,333333 |

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|----|---|---|---|---|---|---|---|---|---|----|----------|
| 77 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 78 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 38 | 4,222222 |
| 79 | 5 | 4 | 4 | 4 | 5 | 4 | 3 | 4 | 5 | 38 | 4,222222 |
| 80 | 4 | 5 | 5 | 5 | 4 | 3 | 2 | 3 | 4 | 35 | 3,888889 |
| 81 | 4 | 4 | 4 | 5 | 4 | 3 | 4 | 3 | 4 | 35 | 3,888889 |
| 82 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 41 | 4,555556 |
| 83 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 3 | 5 | 39 | 4,333333 |
| 84 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 3 | 4 | 37 | 4,111111 |
| 85 | 5 | 4 | 2 | 3 | 3 | 3 | 3 | 3 | 4 | 30 | 3,333333 |
| 86 | 3 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 38 | 4,222222 |
| 87 | 3 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 40 | 4,444444 |
| 88 | 5 | 5 | 5 | 5 | 2 | 5 | 5 | 5 | 5 | 42 | 4,666667 |
| 89 | 3 | 3 | 4 | 4 | 5 | 4 | 3 | 4 | 5 | 35 | 3,888889 |
| 90 | 4 | 5 | 3 | 2 | 4 | 3 | 2 | 3 | 4 | 30 | 3,333333 |
| 91 | 4 | 5 | 5 | 5 | 3 | 3 | 4 | 5 | 4 | 38 | 4,222222 |
| 92 | 5 | 5 | 4 | 4 | 2 | 4 | 5 | 5 | 5 | 39 | 4,333333 |
| 93 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 41 | 4,555556 |
| 94 | 3 | 3 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 38 | 4,222222 |
| 95 | 4 | 5 | 4 | 5 | 4 | 3 | 2 | 3 | 4 | 34 | 3,777778 |
| 96 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 3 | 4 | 39 | 4,333333 |
| 97 | 5 | 5 | 4 | 4 | 3 | 4 | 5 | 5 | 5 | 40 | 4,444444 |
| 98 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 32 | 3,555556 |

| | | | | | | | | | | | |
|-------|---------------------|---------|--------|--------|-------|--------|-------|--------|--------|--------|--------|
| X1.6 | Pearson Correlation | -,510** | -,189 | -,370* | ,250 | ,419* | 1 | ,040 | -,100 | -,266 | ,448 |
| | Sig. (2-tailed) | ,004 | ,317 | ,044 | ,182 | ,021 | | ,835 | ,598 | ,155 | ,801 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.7 | Pearson Correlation | ,081 | ,452* | ,166 | ,203 | ,556** | ,040 | 1 | ,202 | ,526** | ,591** |
| | Sig. (2-tailed) | ,670 | ,012 | ,382 | ,281 | ,001 | ,835 | | ,283 | ,003 | ,001 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.8 | Pearson Correlation | ,531** | ,740** | ,657** | ,227 | ,476** | -,100 | ,202 | 1 | ,681** | ,814** |
| | Sig. (2-tailed) | ,003 | ,000 | ,000 | ,227 | ,008 | ,598 | ,283 | | ,000 | ,000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.9 | Pearson Correlation | ,490** | ,593** | ,687** | ,073 | ,440* | -,266 | ,526** | ,681** | 1 | ,782** |
| | Sig. (2-tailed) | ,006 | ,001 | ,000 | ,702 | ,015 | ,155 | ,003 | ,000 | | ,000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| TOTAL | Pearson Correlation | ,452* | ,828** | ,737** | ,434* | ,727** | ,048 | ,591** | ,814** | ,782** | 1 |
| | Sig. (2-tailed) | ,012 | ,000 | ,000 | ,017 | ,000 | ,801 | ,001 | ,000 | ,000 | |
| | N | 30 | 30 | 30 | 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).

| | | | | | | | | | | | |
|-------|---------------------|-------|--------|-------|--------|--------|--------|--------|--------|-------|--------|
| X2.7 | Pearson Correlation | -,134 | ,203 | ,247 | ,059 | ,488** | ,591** | 1 | ,474** | ,106 | ,643** |
| | Sig. (2-tailed) | ,480 | ,283 | ,187 | ,756 | ,006 | ,001 | | ,008 | ,575 | ,000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.8 | Pearson Correlation | -,178 | -,135 | ,411* | ,463* | ,278 | ,082 | ,474** | 1 | -,141 | ,433* |
| | Sig. (2-tailed) | ,346 | ,478 | ,024 | ,010 | ,138 | ,666 | ,008 | | ,456 | ,017 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.9 | Pearson Correlation | ,093 | ,188 | ,000 | -,371* | ,339 | ,338 | ,106 | -,141 | 1 | ,412* |
| | Sig. (2-tailed) | ,624 | ,320 | 1,000 | ,043 | ,066 | ,068 | ,575 | ,456 | | ,024 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| TOTAL | Pearson Correlation | ,429* | ,620** | ,445* | ,003 | ,696** | ,590** | ,643** | ,433* | ,412* | 1 |
| | Sig. (2-tailed) | ,018 | ,000 | ,014 | ,989 | ,000 | ,001 | ,000 | ,017 | ,024 | |
| | N | 30 | 30 | 30 | 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).

Variabel Partisipasi (X3)

| | | Correlations | | | | | | | | | |
|------|---------------------|--------------|--------|--------|-------|--------|--------|-------|--------|-------|--------|
| | | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3.7 | X3.8 | X3.9 | TOTAL |
| X3.1 | Pearson Correlation | 1 | ,333 | ,506** | ,358 | ,381* | ,292 | -,033 | -,118 | ,279 | ,717** |
| | Sig. (2-tailed) | | ,072 | ,004 | ,052 | ,038 | ,117 | ,862 | ,534 | ,136 | ,000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.2 | Pearson Correlation | ,333 | 1 | ,667** | ,264 | ,560** | ,566** | -,056 | -,119 | ,033 | ,664** |
| | Sig. (2-tailed) | ,072 | | ,000 | ,159 | ,001 | ,001 | ,769 | ,531 | ,864 | ,000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.3 | Pearson Correlation | ,506** | ,667** | 1 | ,000 | ,538** | ,448* | -,123 | -,106 | ,112 | ,628** |
| | Sig. (2-tailed) | ,004 | ,000 | | 1,000 | ,002 | ,013 | ,516 | ,577 | ,557 | ,000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.4 | Pearson Correlation | ,358 | ,264 | ,000 | 1 | -,156 | ,050 | -,101 | ,015 | ,059 | ,370* |
| | Sig. (2-tailed) | ,052 | ,159 | 1,000 | | ,411 | ,791 | ,595 | ,936 | ,756 | ,044 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.5 | Pearson Correlation | ,381* | ,560** | ,538** | -,156 | 1 | ,652** | -,239 | -,206 | ,018 | ,512** |
| | Sig. (2-tailed) | ,038 | ,001 | ,002 | ,411 | | ,000 | ,204 | ,276 | ,925 | ,004 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.6 | Pearson Correlation | ,292 | ,566** | ,448* | ,050 | ,652** | 1 | -,346 | -,457* | -,027 | ,410* |

| | | | | | | | | | | | |
|-------|---------------------|--------|--------|--------|-------|--------|--------|--------|--------|--------|--------|
| | Sig. (2-tailed) | ,117 | ,001 | ,013 | ,791 | ,000 | | ,061 | ,011 | ,889 | ,025 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.7 | Pearson Correlation | -,033 | -,056 | -,123 | -,101 | -,239 | -,346 | 1 | ,534** | ,531** | ,381 |
| | Sig. (2-tailed) | ,862 | ,769 | ,516 | ,595 | ,204 | ,061 | | ,002 | ,003 | ,093 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.8 | Pearson Correlation | ,118 | -,119 | -,106 | ,015 | -,206 | -,457* | ,534** | 1 | ,256 | ,372 |
| | Sig. (2-tailed) | ,534 | ,531 | ,577 | ,936 | ,276 | ,011 | ,002 | | ,172 | ,208 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.9 | Pearson Correlation | ,279 | ,033 | ,112 | ,059 | ,018 | -,027 | ,531** | ,256 | 1 | ,556** |
| | Sig. (2-tailed) | ,136 | ,864 | ,557 | ,756 | ,925 | ,889 | ,003 | ,172 | | ,001 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| TOTAL | Pearson Correlation | ,717** | ,664** | ,628** | ,370* | ,512** | ,410* | ,312 | ,237 | ,556** | 1 |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | ,044 | ,004 | ,025 | ,093 | ,208 | ,001 | |
| | N | 30 | 30 | 30 | 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).

| | | | | | | | | | | | |
|-------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| M6 | Pearson Correlation | ,188 | ,351 | ,621** | ,654** | ,383* | 1 | ,503** | ,727** | ,295 | ,691** |
| | Sig. (2-tailed) | ,321 | ,057 | ,000 | ,000 | ,037 | | ,005 | ,000 | ,113 | ,000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| M7 | Pearson Correlation | ,139 | ,259 | ,467** | ,473** | ,670** | ,503** | 1 | ,545** | ,517** | ,666** |
| | Sig. (2-tailed) | ,465 | ,167 | ,009 | ,008 | ,000 | ,005 | | ,002 | ,003 | ,000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| M8 | Pearson Correlation | ,187 | ,351 | ,803** | ,787** | ,604** | ,727** | ,545** | 1 | ,666** | ,847** |
| | Sig. (2-tailed) | ,321 | ,057 | ,000 | ,000 | ,000 | ,000 | ,002 | | ,000 | ,000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| M9 | Pearson Correlation | ,400* | ,303 | ,680** | ,631** | ,640** | ,295 | ,517** | ,666** | 1 | ,782** |
| | Sig. (2-tailed) | ,029 | ,104 | ,000 | ,000 | ,000 | ,113 | ,003 | ,000 | | ,000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| TOTAL | Pearson Correlation | ,492** | ,645** | ,856** | ,890** | ,736** | ,691** | ,666** | ,847** | ,782** | 1 |
| | Sig. (2-tailed) | ,006 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | |
| | N | 30 | 30 | 30 | 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).

Variabel Kinerja Anggaran VFM (Y)

| | | Correlations | | | | | | | | | |
|----|---------------------|--------------|--------|--------|--------|--------|-------|--------|--------|--------|--------|
| | | Y1 | Y2 | Y3 | Y4 | Y5 | Y6 | Y7 | Y8 | Y9 | TOTAL |
| Y1 | Pearson Correlation | 1 | ,049 | -,061 | ,218 | ,087 | ,181 | ,184 | ,217 | -,018 | ,413* |
| | Sig. (2-tailed) | | ,797 | ,750 | ,247 | ,647 | ,340 | ,331 | ,250 | ,926 | ,023 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y2 | Pearson Correlation | ,049 | 1 | ,523** | ,599** | ,638** | ,360 | ,721** | ,489** | ,539** | ,824** |
| | Sig. (2-tailed) | ,797 | | ,003 | ,000 | ,000 | ,051 | ,000 | ,006 | ,002 | ,000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y3 | Pearson Correlation | -,061 | ,523** | 1 | -,159 | ,197 | ,162 | ,410* | -,066 | ,667** | ,470** |
| | Sig. (2-tailed) | ,750 | ,003 | | ,402 | ,296 | ,393 | ,024 | ,730 | ,000 | ,009 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y4 | Pearson Correlation | ,218 | ,599** | -,159 | 1 | ,685** | ,145 | ,401* | ,697** | ,323 | ,655** |
| | Sig. (2-tailed) | ,247 | ,000 | ,402 | | ,000 | ,443 | ,028 | ,000 | ,081 | ,000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y5 | Pearson Correlation | ,087 | ,638** | ,197 | ,685** | 1 | -,039 | ,470** | ,711** | ,467** | ,718** |

| | | | | | | | | | | | |
|-------|---------------------|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | Sig. (2-tailed) | ,647 | ,000 | ,296 | ,000 | | ,839 | ,009 | ,000 | ,009 | ,000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y6 | Pearson Correlation | ,181 | ,360 | ,162 | ,145 | -,039 | 1 | ,490** | ,235 | ,047 | ,469** |
| | Sig. (2-tailed) | ,340 | ,051 | ,393 | ,443 | ,839 | | ,006 | ,212 | ,805 | ,009 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y7 | Pearson Correlation | ,184 | ,721** | ,410* | ,401* | ,470** | ,490** | 1 | ,577** | ,389* | ,803** |
| | Sig. (2-tailed) | ,331 | ,000 | ,024 | ,028 | ,009 | ,006 | | ,001 | ,034 | ,000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y8 | Pearson Correlation | ,217 | ,489** | -,066 | ,697** | ,711** | ,235 | ,577** | 1 | ,149 | ,702** |
| | Sig. (2-tailed) | ,250 | ,006 | ,730 | ,000 | ,000 | ,212 | ,001 | | ,432 | ,000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y9 | Pearson Correlation | -,018 | ,539** | ,667** | ,323 | ,467** | ,047 | ,389* | ,149 | 1 | ,603** |
| | Sig. (2-tailed) | ,926 | ,002 | ,000 | ,081 | ,009 | ,805 | ,034 | ,432 | | ,000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| TOTAL | Pearson Correlation | ,413* | ,824** | ,470** | ,655** | ,718** | ,469** | ,803** | ,702** | ,603** | 1 |
| | Sig. (2-tailed) | ,023 | ,000 | ,009 | ,000 | ,000 | ,009 | ,000 | ,000 | ,000 | |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |

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

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

UJI RELIABILITAS

Variabel Transparansi (X1)

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,778 | 9 |

Variabel Akuntabilitas (X2)

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,624 | 9 |

Variabel Partisipasi (X3)

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,791 | 9 |

Variabel Pengawasan (M)

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,887 | 9 |

Variabel Kinerja Anggaran VFM

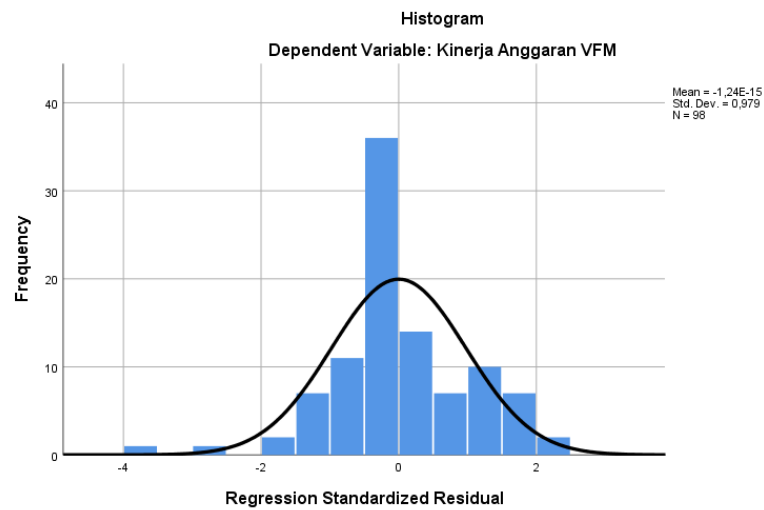
Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,760 | 9 |

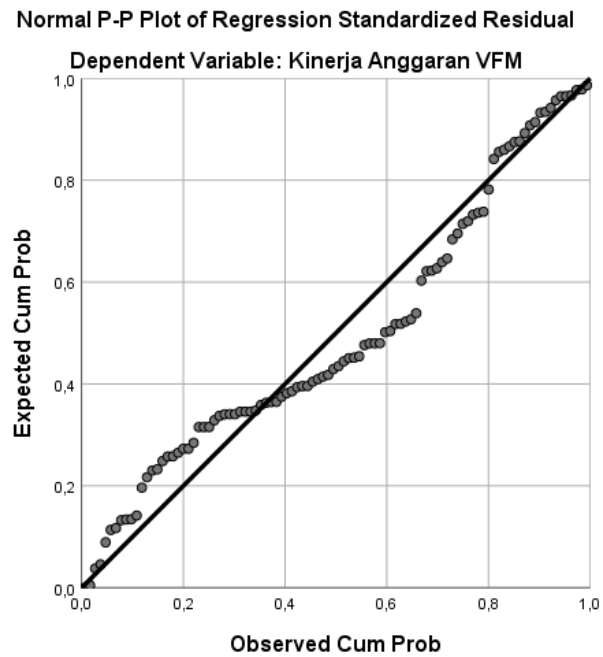
UJI ASUMSI KLASIK REGRESI

Uji Normalitas Pada Model Regresi

Metode Grafik



Metode Diagram *Normal P-P Plot of regression standardized residual*



Metode Uji One Sample Kolmogorov Smirnov

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|----------------------------|
| N | | 98 |
| Normal Parameters ^{a,b} | Mean | ,0000000 |
| | Std. Deviation | 3,13699736 |
| Most Extreme Differences | Absolute | ,126 |
| | Positive | ,126 |
| | Negative | -,093 |
| Test Statistic | | ,126 |
| Asymp. Sig. (2-tailed) | | ,001 ^c |
| Exact Sig. (2-tailed) | | ,084 |
| Point Probability | | ,000 |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Uji Multikolinearitas

Dengan Melihat Nilai Tolerance dan Inflation Factor (Vif) pada Model Regresi

| Model | Collinearity Statistics | |
|---------------|-------------------------|-------|
| | Tolerance | VIF |
| 1 | | |
| (Constant) | | |
| Transparansi | ,674 | 1,484 |
| Akuntabilitas | ,684 | 1,462 |
| Partisipasi | ,969 | 1,032 |
| Pengawasan | ,705 | 1,419 |

Uji Heteroskedastisitas

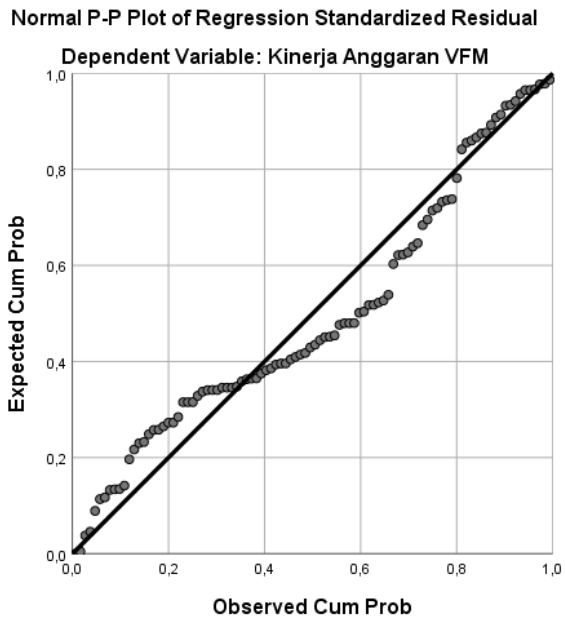
Uji Glejser

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|---------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | ,562 | 3,271 | | ,172 | ,864 |
| | Transparansi | ,183 | ,067 | ,330 | 2,737 | ,067 |
| | Akuntabilitas | -,141 | ,084 | -,201 | -1,678 | ,097 |
| | Partisipasi | -,006 | ,068 | -,009 | -,093 | ,926 |
| | Pengawasan | ,020 | ,066 | ,035 | ,298 | ,766 |

a. Dependent Variable: RES2

Uji Scatterplots Regresi



ANALISIS REGRESI LINIER BERGANDA

Uji Koefisien Determinasi (R^2)

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | ,634 ^a | ,402 | ,376 | 1,60187 |

a. Predictors: (Constant), Partisipasi , Akuntabilitas , Transparansi

b. Dependent Variable: RNEW2

Hasil Uji Simultan (Uji-F)

ANOVA^a

| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1 | Regression | 160,263 | 3 | 40,066 | 3,904 | ,006 ^b |
| | Residual | 954,553 | 93 | 10,264 | | |

| | | | | |
|-------|----------|----|--|--|
| Total | 1114,816 | 97 | | |
|-------|----------|----|--|--|

a. Dependent Variable: Kinerja Anggaran VFM

b. Predictors: (Constant) , Partisipasi , Akuntabilitas , Transparansi

Hasil Uji Parsial (Uji-t)

| Model | | Unstandardized Coefficients | | Standardized | t | Sig. |
|-------|---------------|-----------------------------|------------|----------------------|-------|------|
| | | B | Std. Error | Coefficients Beta | | |
| 1 | (Constant) | 30,733 | 5,140 | | 5,979 | ,000 |
| | Transparansi | ,225 | ,105 | ,250 | 2,140 | ,035 |
| | Akuntabilitas | ,285 | ,132 | ,251 | 2,161 | ,033 |
| | Partisipasi | ,001 | ,107 | ,001 | ,013 | ,990 |

a. Dependent Variable: Kinerja Anggaran VFM

Hasil Analisis Regresi Moderasi (*Moderated Regression Analysis*)

| Model | | Unstandardized Coefficients | | Standardized | T | Sig. |
|-------|--------------|-----------------------------|------------|----------------------|-------|------|
| | | B | Std. Error | Coefficients Beta | | |
| 1 | (Constant) | 35,121 | 24,158 | | 1,454 | ,149 |
| | Transparansi | -,138 | ,751 | -,153 | -,183 | ,855 |
| | Pengawasan | -,068 | ,667 | -,075 | -,103 | ,918 |
| | X1M | ,008 | ,020 | ,513 | ,383 | ,703 |

a. Dependent Variable: Kinerja Anggaran VFM

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized | t | Sig. |
|-------|---------------|-----------------------------|------------|----------------------|--------|------|
| | | B | Std. Error | Coefficients Beta | | |
| 1 | (Constant) | 82,682 | 29,262 | | 2,826 | ,006 |
| | Akuntabilitas | -1,698 | ,876 | -1,494 | -1,938 | ,056 |
| | Pengawasan | -1,111 | ,831 | -1,224 | -1,337 | ,185 |
| | X2M | ,043 | ,025 | 2,491 | 1,739 | ,085 |

a. Dependent Variable: Kinerja Anggaran VFM

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized | t | Sig. |
|-------|-------------|-----------------------------|------------|----------------------|-------|------|
| | | B | Std. Error | Coefficients Beta | | |
| 1 | (Constant) | 3,192 | 31,804 | | ,100 | ,920 |
| | Partisipasi | ,740 | ,937 | ,675 | ,790 | ,432 |
| | Pengawasan | 1,015 | ,901 | 1,119 | 1,126 | ,263 |
| | X3M | ,022 | ,027 | 1,140 | ,845 | ,400 |

a. Dependent Variable: Kinerja Anggaran VFM