**1. Uji Validitas**

|  |  |  |  |  |  |  |  |  |  |  |  |
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| **Correlations** | | | | | | | | | | | |
|  | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | Perencanaan Anggaran (X1) |
| X1.1 | Pearson Correlation | 1 | .895\*\* | .673\*\* | .648\*\* | .669\*\* | .708\*\* | .935\*\* | .943\*\* | .893\*\* |
| Sig. (2-tailed) |  | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.2 | Pearson Correlation | .895\*\* | 1 | .840\*\* | .813\*\* | .825\*\* | .880\*\* | .837\*\* | .943\*\* | .959\*\* |
| Sig. (2-tailed) | .000 |  | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.3 | Pearson Correlation | .673\*\* | .840\*\* | 1 | .862\*\* | .901\*\* | .950\*\* | .709\*\* | .793\*\* | .911\*\* |
| Sig. (2-tailed) | .000 | .000 |  | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.4 | Pearson Correlation | .648\*\* | .813\*\* | .862\*\* | 1 | .772\*\* | .916\*\* | .606\*\* | .772\*\* | .865\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 |  | .000 | .000 | .000 | .000 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.5 | Pearson Correlation | .669\*\* | .825\*\* | .901\*\* | .772\*\* | 1 | .943\*\* | .796\*\* | .769\*\* | .906\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 |  | .000 | .000 | .000 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.6 | Pearson Correlation | .708\*\* | .880\*\* | .950\*\* | .916\*\* | .943\*\* | 1 | .749\*\* | .825\*\* | .945\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 |  | .000 | .000 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.7 | Pearson Correlation | .935\*\* | .837\*\* | .709\*\* | .606\*\* | .796\*\* | .749\*\* | 1 | .881\*\* | .899\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 |  | .000 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.8 | Pearson Correlation | .943\*\* | .943\*\* | .793\*\* | .772\*\* | .769\*\* | .825\*\* | .881\*\* | 1 | .949\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 |  | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Perencanaan Anggaran (X1) | Pearson Correlation | .893\*\* | .959\*\* | .911\*\* | .865\*\* | .906\*\* | .945\*\* | .899\*\* | .949\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |  |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | |

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| **Correlations** | | | | | | | | | | |
|  | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | X2.8 | Kompetensi SDM (X2) |
| X2.1 | Pearson Correlation | 1 | .683\*\* | .447\* | .683\*\* | .485\*\* | .818\*\* | .720\*\* | .616\*\* | .793\*\* |
| Sig. (2-tailed) |  | .000 | .013 | .000 | .007 | .000 | .000 | .000 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.2 | Pearson Correlation | .683\*\* | 1 | .845\*\* | 1.000\*\* | .776\*\* | .873\*\* | .738\*\* | .591\*\* | .951\*\* |
| Sig. (2-tailed) | .000 |  | .000 | .000 | .000 | .000 | .000 | .001 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.3 | Pearson Correlation | .447\* | .845\*\* | 1 | .845\*\* | .918\*\* | .662\*\* | .541\*\* | .492\*\* | .835\*\* |
| Sig. (2-tailed) | .013 | .000 |  | .000 | .000 | .000 | .002 | .006 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.4 | Pearson Correlation | .683\*\* | 1.000\*\* | .845\*\* | 1 | .776\*\* | .873\*\* | .738\*\* | .591\*\* | .951\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 |  | .000 | .000 | .000 | .001 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.5 | Pearson Correlation | .485\*\* | .776\*\* | .918\*\* | .776\*\* | 1 | .697\*\* | .631\*\* | .452\* | .834\*\* |
| Sig. (2-tailed) | .007 | .000 | .000 | .000 |  | .000 | .000 | .012 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.6 | Pearson Correlation | .818\*\* | .873\*\* | .662\*\* | .873\*\* | .697\*\* | 1 | .909\*\* | .691\*\* | .949\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 |  | .000 | .000 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.7 | Pearson Correlation | .720\*\* | .738\*\* | .541\*\* | .738\*\* | .631\*\* | .909\*\* | 1 | .566\*\* | .856\*\* |
| Sig. (2-tailed) | .000 | .000 | .002 | .000 | .000 | .000 |  | .001 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.8 | Pearson Correlation | .616\*\* | .591\*\* | .492\*\* | .591\*\* | .452\* | .691\*\* | .566\*\* | 1 | .707\*\* |
| Sig. (2-tailed) | .000 | .001 | .006 | .001 | .012 | .000 | .001 |  | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Kompetensi SDM (X2) | Pearson Correlation | .793\*\* | .951\*\* | .835\*\* | .951\*\* | .834\*\* | .949\*\* | .856\*\* | .707\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |  |
| N | 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). | | | | | | | | | | |

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| **Correlations** | | | | | | | | |
|  | | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 | Penyerapan Anggaran (Y) |
| Y.1 | Pearson Correlation | 1 | .069 | .392\* | .354 | .000 | .531\*\* | .515\*\* |
| Sig. (2-tailed) |  | .716 | .032 | .055 | 1.000 | .003 | .004 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y.2 | Pearson Correlation | .069 | 1 | .345 | .360 | .471\*\* | .314 | .571\*\* |
| Sig. (2-tailed) | .716 |  | .062 | .051 | .009 | .091 | .001 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y.3 | Pearson Correlation | .392\* | .345 | 1 | .899\*\* | .269 | .635\*\* | .909\*\* |
| Sig. (2-tailed) | .032 | .062 |  | .000 | .151 | .000 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y.4 | Pearson Correlation | .354 | .360 | .899\*\* | 1 | .150 | .676\*\* | .894\*\* |
| Sig. (2-tailed) | .055 | .051 | .000 |  | .429 | .000 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y.5 | Pearson Correlation | .000 | .471\*\* | .269 | .150 | 1 | .072 | .402\* |
| Sig. (2-tailed) | 1.000 | .009 | .151 | .429 |  | .705 | .028 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y.6 | Pearson Correlation | .531\*\* | .314 | .635\*\* | .676\*\* | .072 | 1 | .797\*\* |
| Sig. (2-tailed) | .003 | .091 | .000 | .000 | .705 |  | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Penyerapan Anggaran (Y) | Pearson Correlation | .515\*\* | .571\*\* | .909\*\* | .894\*\* | .402\* | .797\*\* | 1 |
| Sig. (2-tailed) | .004 | .001 | .000 | .000 | .028 | .000 |  |
| N | 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). | | | | | | | | |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | |
|  | | Z.1 | Z.2 | Z.3 | Z.4 | Z.5 | Z.6 | Z.7 | Z.8 | Komitmen Organisasi (Z) |
| Z.1 | Pearson Correlation | 1 | .708\*\* | .437\* | .530\*\* | .652\*\* | .416\* | .448\* | .669\*\* | .767\*\* |
| Sig. (2-tailed) |  | .000 | .016 | .003 | .000 | .022 | .013 | .000 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Z.2 | Pearson Correlation | .708\*\* | 1 | .403\* | .467\*\* | .560\*\* | .111 | .442\* | .571\*\* | .662\*\* |
| Sig. (2-tailed) | .000 |  | .027 | .009 | .001 | .558 | .014 | .001 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Z.3 | Pearson Correlation | .437\* | .403\* | 1 | .695\*\* | .688\*\* | .635\*\* | .490\*\* | .448\* | .746\*\* |
| Sig. (2-tailed) | .016 | .027 |  | .000 | .000 | .000 | .006 | .013 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Z.4 | Pearson Correlation | .530\*\* | .467\*\* | .695\*\* | 1 | .925\*\* | .416\* | .772\*\* | .672\*\* | .871\*\* |
| Sig. (2-tailed) | .003 | .009 | .000 |  | .000 | .022 | .000 | .000 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Z.5 | Pearson Correlation | .652\*\* | .560\*\* | .688\*\* | .925\*\* | 1 | .390\* | .679\*\* | .603\*\* | .867\*\* |
| Sig. (2-tailed) | .000 | .001 | .000 | .000 |  | .033 | .000 | .000 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Z.6 | Pearson Correlation | .416\* | .111 | .635\*\* | .416\* | .390\* | 1 | .483\*\* | .549\*\* | .646\*\* |
| Sig. (2-tailed) | .022 | .558 | .000 | .022 | .033 |  | .007 | .002 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Z.7 | Pearson Correlation | .448\* | .442\* | .490\*\* | .772\*\* | .679\*\* | .483\*\* | 1 | .913\*\* | .847\*\* |
| Sig. (2-tailed) | .013 | .014 | .006 | .000 | .000 | .007 |  | .000 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Z.8 | Pearson Correlation | .669\*\* | .571\*\* | .448\* | .672\*\* | .603\*\* | .549\*\* | .913\*\* | 1 | .878\*\* |
| Sig. (2-tailed) | .000 | .001 | .013 | .000 | .000 | .002 | .000 |  | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Komitmen Organisasi (Z) | Pearson Correlation | .767\*\* | .662\*\* | .746\*\* | .871\*\* | .867\*\* | .646\*\* | .847\*\* | .878\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |  |
| N | 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). | | | | | | | | | | |

**2. Uji Reliabilitas**

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| **Reliability Statistics** | | |
| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
| .969 | .973 | 8 |

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| **Reliability Statistics** | | |
| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
| .949 | .950 | 8 |

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| **Reliability Statistics** | | |
| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
| .799 | .778 | 6 |

|  |  |  |
| --- | --- | --- |
| **Reliability Statistics** | | |
| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
| .909 | .912 | 8 |

**3. Uji Regresi Linier Berganda**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | -.075 | 5.215 |  | -.014 | .989 |
| Perencanaan Anggaran (X1) | .709 | .313 | .715 | 2.264 | .032 |
| Kompetensi SDM (X2) | -.113 | .296 | -.120 | -.381 | .706 |
| a. Dependent Variable: Penyerapan Anggaran (Y) | | | | | | |

**4. Uji MRA**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | -3.357 | 44.121 |  | -.076 | .940 |
| Perencanaan Anggaran (X1) | -6.416 | 2.824 | -6.480 | -2.272 | .032 |
| Kompetensi SDM (X2) | 7.077 | 2.006 | 7.545 | 3.528 | .002 |
| Komitmen Organisasi (Z) | .581 | 1.292 | .680 | .450 | .657 |
| Perencanaan Anggaran dengan Komitmen Organisasi | .242 | .091 | 16.980 | 2.646 | .014 |
| Kompetensi SDM dengan Komitmen Organisasi | -.259 | .071 | -18.209 | -3.639 | .001 |
| a. Dependent Variable: Penyerapan Anggaran (Y) | | | | | | |