

## Lampiran 5

### Hasil Pengujian Hipotesis

#### Tests of Normality

	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Standardized Residual for SA	.117	54	.063	.904	54	.000

a. Lilliefors Significance Correction

#### Pairwise Comparisons

Dependent Variable: Senjangan Anggaran

(I) Kelompok Perlakuan	(J) Kelompok Perlakuan	Mean Difference (I-J)	Std. Error	Sig. <sup>b</sup>	90% Confidence Interval for Difference <sup>b</sup>	
					Lower Bound	Upper Bound
Kelompok SA 1	Kelompok SA 2	-1.600	3.362	.636	-7.235	4.034
	Kelompok SA 3	2.879	3.539	.420	-3.052	8.809
	Kelompok SA 4	4.754	3.702	.205	-1.449	10.958
Kelompok SA 2	Kelompok SA 1	1.600	3.362	.636	-4.034	7.235
	Kelompok SA 3	4.479	3.430	.198	-1.270	10.228
	Kelompok SA 4	6.355*	3.598	.083	.324	12.385
Kelompok SA 3	Kelompok SA 1	-2.879	3.539	.420	-8.809	3.052
	Kelompok SA 2	-4.479	3.430	.198	-10.228	1.270
	Kelompok SA 4	1.876	3.764	.620	-4.432	8.183
Kelompok SA 4	Kelompok SA 1	-4.754	3.702	.205	-10.958	1.449
	Kelompok SA 2	-6.355*	3.598	.083	-12.385	-.324
	Kelompok SA 3	-1.876	3.764	.620	-8.183	4.432

Based on estimated marginal means

\*. The mean difference is significant at the .1 level.

b. Adjustment for multiple comparisons: Least Significant Difference (equivalent to no adjustments).

### Test of Subject Between Effects

Dependent Variable: Senjangan Anggaran

Source	Type III Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	301.269 <sup>a</sup>	3	100.423	1.184	.325
Intercept	5596.272	1	5596.272	65.993	.000
Tekanan	266.658	1	266.658	3.145	.082
Skema	.178	1	.178	.002	.964
Tekanan * Skema	33.515	1	33.515	.395	.532
Error	4240.020	50	84.800		
Total	10392.959	54			
Corrected Total	4541.289	53			

a. R Squared = .066 (Adjusted R Squared = .010)

### Descriptive Statistics

Dependent Variable: Senjangan Anggaran

Tekanan Ketaatan	Skema Pembayaran Insentif	Mean	Std. Deviation	N
Ada Tekanan	Skema Slack-Inducing	11.5971	9.33372	14
	Skema Truth-Inducing	13.2933	11.29101	15
	Total	12.4745	10.24380	29
Tidak Ada Tekanan	Skema Slack-Inducing	8.7185	9.38733	13
	Skema Truth-Inducing	7.2525	4.91010	12
	Total	8.0148	7.46122	25
Total	Skema Slack-Inducing	10.2111	9.29405	27
	Skema Truth-Inducing	10.6085	9.39168	27
	Total	10.4098	9.25660	54

### Levene's Test of Equality of Error Variances<sup>a</sup>

Dependent Variable: Senjangan Anggaran

F	df1	df2	Sig.
.832	3	50	.483

Tests the null hypothesis that the error variance of the dependent variable is equal across groups.

a. Design: Intercept + Tekanan + Skema + Tekanan \* Skema

### 3. Tekanan Ketaatan \* Skema Pembayaran Insentif

Dependent Variable: Senjangan Anggaran

Tekanan Ketaatan	Skema Pembayaran Insentif	Mean	Std. Error	90% Confidence Interval	
				Lower Bound	Upper Bound
Ada Tekanan	Skema Slack-Inducing	11.597	2.461	7.473	15.722
	Skema Truth-Inducing	13.293	2.378	9.309	17.278
Tidak Ada Tekanan	Skema Slack-Inducing	8.718	2.554	4.438	12.999
	Skema Truth-Inducing	7.252	2.658	2.797	11.708

#### Independent Samples Test

	Levene's Test for Equality of Variances	t-test for Equality of Means								
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	90% Confidence Interval of the Difference	
									Lower	Upper
Senjangan Anggaran	Equal variances assumed	.168	.683	-.108	52	.914	-.29677	2.73785	-4.88183	4.28828
	Equal variances not assumed			-.121	40.862	.905	-.29677	2.45972	-4.43650	3.84296