APPENDIX

PEMERINTAH KABUPATEN SELUMA DINAS PENANAMAN MODAL DAN PELAYANAN PERIZINAN TERPADU SATU PINTU (DPM-PTSP) Jl. Soekarno-Hatta Pematang Aur No 01 Tais Kode Pos 38576 SURAT 12IN NOMOR: MembacaSurat : Dari Dekan Fak. Ekonomi- Ull Yogyakarta Nomor :727/DEK/10/IP/VII/2019 Tanggal : 25 Juli 2019 Mengingat 1. Peraturan Gubernur Provinsi Bengkulu Nomor: 18 Tahun 2009 tentang Pedoman Pelayan Perizinan. Rekomendasi Pelaksanaan Survei, Penelitian, Pendataan, Pengembangan, Pengkajian, dan Studi Lapangan di Provinsi Bengkulu. 2. Peraturan Provinsi Bengkulu No 5 Tahun 2016 tentang pembentukan dan susunan perangkat Provinsi Bengkulu. 3. Peraturan Bupati Kabupaten Seluma Nomor 29 Tahun 2007 tentang pemberian Izin Penelitian, Praktek Kerja Lapangan dan Kuliah Kerja Nyata di Wilayah Kabupaten Seluma 4. Peraturan Bupati Kabupaten Seluma Nomor 77 Tahun 2016 Tentang Susunan Organisasi, Kedudukan, Tugas Fungsi dan Tata Kerja Dinas Penanaman Modal dan Pelayanan Perizinan Terpadu Satu Pintu (DPM-PTSP) Kabupaten Seluma. 5. Peraturan Bupati Kabupaten Seluma Nomor 14 Tahun 2016 tentang Penyelenggaraan Perizinan pada pemerintah Kabupaten Seluma. 6. Peraturan Bupati Kabupaten Seluma Nomor 42 Tahun 2018 tentang Perubahan Atas Peraturan Bupati Kabupaten Seluma Nomor 29 Tahun 2018 tentang Penyelenggaraan Perizinan dan Non Perizinan Pada Pemerintah Kabupaten Seluma. DiijinkanKepada Nama :Anyar Nursyifa Perdani No. Mha/ NIM :15312194 :Mahasiswa Fak Ekonomi - Uli Yogyakarta Pekerjaan Alamat JL Hibrida X Gang Sepadan RT 20 RW 02 NO. 16 Kota Bengkulu Penanggunglawab : Ayu Chairina Laksmi, S.E., M.App.Com., M.Res., Ak., Ph.D. :Melakukan Penelitian dengan Judul Proposal: "The Keperluan Effect of Budget Participation and Budget Emphasis on Budget Slack with Organizational Comitment as a Moderating Variable in Local Government Agencies"

APPENDICES 1 Research Letter



APPENDICES 2 Questionnaires

GENERAL QUESTION

Respondent Identity

1. Name	:
2. Last Po	osition :
3. Gende	r :
() Male
() Female
4. Age	:
() 25 – 30 years
() 31 – 35 years
() 36 – 40 years
() 41 – 45 years
() More than 45 years
5. Last E	Education :
() High School
() D3
() S1
() S2
() S3
() Others,
6. Group	/rank :
() Eselon I
() Eselon II
() Eselon III
() Eselon IV

- () Eselon V
- () Others,

- 7. The length of time you work in your current position:
 - () Less than 3 years
 - () 3 5 years
 - () 6 10 years
 - () 11 15 years
 - () More than 15 years

SPECIFIC QUESTION

Charging instructions:

You are asked to answer the questions below by giving a sign (v) to the available answer choices which according to you are the most appropriate and most suitable to your conditions. Each question only requires one answer.

Explanation of answer choices:

Strongly Disagree	: SD
Disagree	: D
Rather Disagree	: RD
Rather Agree	:RA
Agree	: A
Strongly Agree	: SA

A List of Questions

Budget Slack

No	Question	SD	D	RD	RA	Α	SA
1	Setting standards in the budget encourages high productivity in the						
	scope of my responsibilities.						
2.	I can make sure the budget target for my						
	department will be implemented.						
3.	I have to monitor every expenditure that						
	is my authority because of the limited						
	amount of budget provided.						
4.	The budget that is my responsibility is						
	not so high in demand.						
5.	The existence of a budget target that I						

have to achieve does not really make me			
want to improve the level of efficiency.			

Budget Participation

No	Question	SD	D	RD	RA	Α	SA
1.	I have a big influence in budgeting.						
2.	I have always been actively involved in						
	every budgeting.						
3.	My supervisor gives a logical reason						
	when the budget is revised.						
4.	I discussed with my supervisor about the						
	budget that I was proposing.						
5.	I have an important contribution in						
	budgeting.						
6.	My supervisor often asks for my opinion						
	when preparing a budget.						

Budget Emphasis

No	Question	SD	D	RD	RA	Α	SA
1.	My supervisor emphasizes information						
	related to the budget target in assessing						
	my performance.						
2.	Budget targets are used with more						
	flexibility in assessing my performance.						
3.	How efficient I am in carrying out my						
	responsibilities is the most important						
	factor in assessing my performance.						
4.	How well I meet budget targets is the						
	most important factor in assessing my						
	performance.						
5.	My supervisor is more concerned with						
	actions that produce good results in the						
	short term compared to long-term						
	effectiveness.						
6.	Information related to budget targets						
	plays a relatively insignificant role in						
	assessing my performance.						
7.	My supervisor believes that information						
	related to budget targets must be						
	supplemented with other types of						
	information to assess my performance.						

Organization Commitment

No	Question	SD	D	RD	RA	Α	SA
1.	I am very proud to be able to tell others about this organization.						
2.	There is no slightest intention to resign from this organization.						
3.	I will work hard to advance this organization.						
4.	Even though the organization's financial condition is not so good, it seems I don't want to move to another organization.						
5.	I feel a part of this organization.						
6.	The hard work so far is not only for me personally, but also for the benefit of this organization.						
7.	Larger salary offers from other organizations will not make me want to move to work.						
8.	I would advise my good friends to work in this organization.						
9.	It feels great to know that what I did was beneficial to this organization.						

APPENDICES 3 Results of Respondents'

	Last position									
		Frequency	Percent	Valid Percent	Cumulative Percent					
	Head of finance	1	2.5	2.5	2.5					
	Head of division	1	2.5	2.5	5.0					
	Head of division	1	2.5	2.5	7.5					
	Head of division	1	2.5	2.5	10.0					
	Head of division	2	5.0	5.0	15.0					
	Head of division	2	5.0	5.0	20.0					
	Head of division	2	5.0	5.0	25.0					
	Head of finance	3	7.5	7.5	32.5					
	Head of division	1	2.5	2.5	35.0					
	Head of finance	2	5.0	5.0	40.0					
Valid	Head of finance	2	5.0	5.0	45.0					
	Head of division	1	2.5	2.5	47.5					
	Head of division	5	12.5	12.5	60.0					
	Staff of budget	2	5.0	5.0	65.0					
	Staff of Budget	1	2.5	2.5	67.5					
	Staff of finance	2	5.0	5.0	72.5					
	Staff of finance	1	2.5	2.5	75.0					
	Staff of budget	4	10.0	10.0	85.0					
	Staff of budget	5	12.5	12.5	97.5					
	Staff of finance	1	2.5	2.5	100.0					
	Total	40	100.0	100.0						

Gender

		Frequency	Percent	Valid Percent	Cumulative Percent
	Male	11	27.5	27.5	27.5
	Male	12	30.0	30.0	57.5
Valid	Female	4	10.0	10.0	67.5
	Female	13	32.5	32.5	100.0
	Total	40	100.0	100.0	

	Age										
		Frequency	Percent	Valid Percent	Cumulative						
					Tercent						
	25-30 years	19	42.5	42.5	47.5						
	31-35 years	6	15	15	60.0						
Valid	41-45 years	4	10	10	87.5						
	More than 45 years	5	12.5	12.5	100.0						
	Total	40	100.0	100.0							

	Last Education										
		Frequency	Percent	Valid Percent	Cumulative						
					Percent						
	D3	4	10	10	7.5						
	S1	28	70	70	82.5						
Valid	S2	8	20	20	97.5						
	SLTA				100.0						
	Total	40	100.0	100.0							

Golongan/Pangkat

		Frequency	Percent	Valid Percent	Cumulative
					Percent
	Eselon II	1	2.5	2.5	2.5
	Eselon III	3	7.5	7.5	10.0
	Eselon IV	9	22.5	22.5	32.5
	Eselon 1	1	2.5	2.5	35.0
X 7 1° 1	Eselon ll	2	5.0	5.0	40.0
Valid	Eselon Ill	6	15.0	15.0	55.0
	Eselon IV	6	15.0	15.0	70.0
	Eselon V	1	2.5	2.5	72.5
	Lainnya	11	27.5	27.5	100.0
	Total	40	100.0	100.0	

		Frequency	Percent	Valid Percent	Cumulative Percent
	11-15 years	4	10	10	5.0
	3-5 years	8	20	20	42.5
	6-10 years	16	40	40	70.0
Valid	Less than 3 years	7	17.5	17.5	87.5
	More than 15 years	5	12.5	12.5	100.0
	Total	40	100.0	100.0	

APPENDICES 4 Result of Validity and Reliability Test

a. Budget Slack

			Correlation	ns			
		SA1	SA2	SA3	SA4	SA5	Tot
	Pearson Correlation	1	.681**	.762**	.505**	.544**	.878**
SA1	Sig. (2-tailed)		.000	.000	.001	.000	.000
	Ν	40	40	40	40	40	40
	Pearson Correlation	.681**	1	.580**	.314*	.300	.722**
SA2	Sig. (2-tailed)	.000		.000	.048	.060	.000
	N	40	40	40	40	40	40
	Pearson Correlation	.762**	.580**	1	.394*	.533**	.833**
SA3	Sig. (2-tailed)	.000	.000		.012	.000	.000
	Ν	40	40	40	40	40	40
	Pearson Correlation	.505**	.314*	.394*	1	.664**	.724**
SA4	Sig. (2-tailed)	.001	.048	.012		.000	.000
	Ν	40	40	40	40	40	40
	Pearson Correlation	.544**	.300	.533**	.664**	1	.785**
SA5	Sig. (2-tailed)	.000	.060	.000	.000		.000
	Ν	40	40	40	40	40	40
	Pearson Correlation	.878**	.722**	.833**	.724**	.785**	1
Tot	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	Ν	40	40	40	40	40	40

**. Correlation is significant at the 0.01 level (2-tailed).*. Correlation is significant at the 0.05 level (2-tailed).

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
	Valid	40	100.0
Cases	Excluded ^a	0	.0
	Total	40	100.0

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

Cronbach's Alpha	N of Items
.844	5

B. Budget Participation

	Correlations							
		PA1	PA2	PA3	PA4	PA5	PA6	Tot
	Pearson Correlation	1	.679**	.721**	.550**	.783**	.811**	.890**
PA1	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000
	Ν	40	40	40	40	40	40	40
	Pearson Correlation	.679**	1	.652**	.632**	.758**	.606**	.835**
PA2	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000
	Ν	40	40	40	40	40	40	40
	Pearson Correlation	.721**	.652**	1	.590**	.685**	.763**	.858**
PA3	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000
	Ν	40	40	40	40	40	40	40
	Pearson Correlation	.550**	.632**	.590**	1	.704**	.507**	.769**
PA4	Sig. (2-tailed)	.000	.000	.000		.000	.001	.000
	Ν	40	40	40	40	40	40	40
	Pearson Correlation	.783**	.758**	.685**	.704**	1	.773**	.914**
PA5	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000
	Ν	40	40	40	40	40	40	40
	Pearson Correlation	.811**	.606**	.763**	.507**	.773**	1	.873**
PA6	Sig. (2-tailed)	.000	.000	.000	.001	.000		.000
	Ν	40	40	40	40	40	40	40
	Pearson Correlation	.890**	.835**	.858**	.769**	.914**	.873**	1
Tot	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
	Ν	40	40	40	40	40	40	40

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

Reliability

Scale: ALL VARIABLES

Case Processing Summary				
		N	%	
	Valid	40	100.0	
Cases	Excluded ^a	0	.0	
	Total	40	100.0	

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

Cronbach's Alpha	N of Items
.928	6

c. Budget Emphasis

				Correlatio	ns				
		PNA1	PNA2	PNA3	PNA4	PNA5	PNA6	PNA7	Tot
	Pearson Correlation	1	.586**	.434**	.419**	.442**	.663**	.632**	.811**
PNA1	Sig. (2-tailed)		.000	.005	.007	.004	.000	.000	.000
	Ν	40	40	40	40	40	40	40	40
	Pearson Correlation	.586**	1	.533**	.579**	.401*	.451**	.499**	.793**
PNA2	Sig. (2-tailed)	.000		.000	.000	.010	.003	.001	.000
	Ν	40	40	40	40	40	40	40	40
	Pearson Correlation	.434**	.533**	1	.397*	.485**	.556**	.333*	.724**
PNA3	Sig. (2-tailed)	.005	.000		.011	.002	.000	.036	.000
	Ν	40	40	40	40	40	40	40	40
	Pearson Correlation	.419**	.579**	.397*	1	.386*	.196	.334*	.641**
PNA4	Sig. (2-tailed)	.007	.000	.011		.014	.227	.035	.000
	Ν	40	40	40	40	40	40	40	40
	Pearson Correlation	.442**	.401*	.485**	.386*	1	.634**	.321*	.715**
PNA5	Sig. (2-tailed)	.004	.010	.002	.014		.000	.043	.000
	Ν	40	40	40	40	40	40	40	40
	Pearson Correlation	.663**	.451**	.556**	.196	.634**	1	.430**	.764**
PNA6	Sig. (2-tailed)	.000	.003	.000	.227	.000		.006	.000
	Ν	40	40	40	40	40	40	40	40
	Pearson Correlation	.632**	.499**	.333*	.334*	.321*	.430**	1	.692**
PNA7	Sig. (2-tailed)	.000	.001	.036	.035	.043	.006		.000
	Ν	40	40	40	40	40	40	40	40
	Pearson Correlation	.811**	.793**	.724**	.641**	.715**	.764**	.692**	1
Tot	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	
	Ν	40	40	40	40	40	40	40	40

**. Correlation is significant at the 0.01 level (2-tailed).*. Correlation is significant at the 0.05 level (2-tailed).

Reliability

Scale: ALL VARIABLES

Case Processing Summary	-
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		Ν	%
	Valid	40	100.0
Cases	Excluded ^a	0	.0
	Total	40	100.0

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

,	
Cronbach's Alpha	N of Items
.858	7

	Correlations										
		KO1	KO2	KO3	KO4	KO5	KO6	KO7	KO8	KO9	Tot
	Pearson Correlation	1	.825**	.902**	.791**	.770**	.862**	.756**	.811**	.765**	.923**
KO1	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	40	40	40	40	40	40	40	40	40	40
	Pearson Correlation	.825**	1	.893**	.797**	.810**	.777**	.730**	.820**	.784**	.915**
KO2	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.000	.000	.000
	N	40	40	40	40	40	40	40	40	40	40
	Pearson Correlation	.902**	.893**	1	.766**	.845**	.822**	.678**	.801**	.804**	.925**
KO3	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000	.000	.000
	Ν	40	40	40	40	40	40	40	40	40	40
	Pearson Correlation	.791**	.797**	.766**	1	.809**	.823**	.814**	.836**	.695**	.903**
KO4	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000	.000	.000
	Ν	40	40	40	40	40	40	40	40	40	40
	Pearson Correlation	.770**	.810**	.845**	.809**	1	.875**	.678**	.836**	.787**	.913**
KO5	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000	.000	.000
	Ν	40	40	40	40	40	40	40	40	40	40
	Pearson Correlation	.862**	.777**	.822**	.823**	.875***	1	.747**	.812**	.814**	.930**
KO6	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000	.000	.000
	Ν	40	40	40	40	40	40	40	40	40	40
	Pearson Correlation	.756**	.730**	.678	.814	.678**	.747**	1	.801	.558	.837**
KO/	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	10	.000	.000	.000
	N	40	40	40	40	40	40	40	40	40	40
WO0	Pearson Correlation	.811	.820	.801	.836	.836	.812	.801	1	./11	.915
KO8	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	10	.000	.000
	N	40	40	40	40	40	40	40	40	40	40
WOO	Pearson Correlation	.765	./84	.804	.695	./8/	.814	.558	./11	1	.851
к09	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	10	.000
	N Beene en Gemeletien	40	40	40	40	40	40	40	40	40	40
	Pearson Correlation	.923	.915	.925	.903	.913	.930	.837	.915	.851	1
Tot	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	Į
	Ν	40	40	40	40	40	40	40	40	40	40

d. Organization Commitment

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

Reliability Scale: ALL VARIABLES

Case Processing Summary

		Ν	%
	Valid	40	100.0
Cases	Excluded ^a	0	.0
	Total	40	100.0

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

ľ	
Cronbach's Alpha	N of Items
.971	9
	-

Regression 1

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	PNA, PA ^b		Enter

a. Dependent Variable: SAb. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the
				Estimate
1	.668ª	.447	.417	.56473

a. Predictors: (Constant), PNA, PA

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
	Regression	9.519	2	4.759	14.924	.000 ^b
1	Residual	11.800	37	.319		
	Total	21.319	39			

a. Dependent Variable: SA

b. Predictors: (Constant), PNA, PA

	Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.			
		В	Std. Error	Beta					
	(Constant)	4.411	.749		5.886	.000			
1	PA	343	.095	458	-3.602	.001			
	PNA	.347	.117	.377	2.960	.005			

a. Dependent Variable: SA

Regression 2

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	PA*KO, PA, KO ^b		Enter

a. Dependent Variable: SAb. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.689ª	.474	.430	.55807

a. Predictors: (Constant), PA*KO, PA, KO

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
	Regression	10.107	3	3.369	10.817	.000 ^b
1	Residual	11.212	36	.311		
	Total	21.319	39			

a. Dependent Variable: SA b. Predictors: (Constant), PA*KO, PA, KO

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		В	Std. Error	Beta		
	(Constant)	6.505	.522		12.467	.000
1	PA	483	.093	644	-5.203	.000
1	KO	.075	.076	.125	.990	.329
	PA*KO	268	.095	356	-2.814	.008

a. Dependent Variable: SA

Regression 3

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	PNA*KO, PNA, KO ^b		Enter

a. Dependent Variable: SAb. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.608ª	.370	.317	.61094

a. Predictors: (Constant), PNA*KO, PNA, KO

ANOVA^a

			III IO III			
Model		Sum of Squares	df	Mean Square	F	Sig.
	Regression	7.882	3	2.627	7.039	.001 ^b
1	Residual	13.437	36	.373		
	Total	21.319	39			

a. Dependent Variable: SA b. Predictors: (Constant), PNA*KO, PNA, KO

Coefficients ^a									
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.			
		В	Std. Error	Beta					
	(Constant)	1.789	.676		2.646	.012			
1	PNA	.396	.128	.429	3.084	.004			
	KO	.160	.085	.266	1.893	.066			
	PNA*KO	.227	.100	.335	2.279	.029			

a. Dependent Variable: SA

Coefficients ^a									
Model		Unstandardize	d Coefficients	Standardized Coefficients	t	Sig.	Collinearity Statistics		
		В	Std. Error	Beta			Tolerance	VIF	
1	(Constant)	3.870	.772		5.011	.000			
	PA	371	.093	495	-3.996	.000	.903	1.107	
	PNA	.362	.113	.393	3.198	.003	.920	1.086	
	KO	.142	.072	.236	1.970	.057	.965	1.037	

APPENDICES 5 Classical Assumption Test Results Multicollinearity Test

a. Dependent Variable: SA

Normality Test

One-Sample Kolmogorov-Smirnov Test					
		Unstandardized			
		Residual			
Ν		40			
Normal Daramatarahb	Mean	0E-7			
Normal Farameters	Std. Deviation	.52261509			
	Absolute	.154			
Most Extreme Differences	Positive	.072			
	Negative	154			
Kolmogorov-Smirnov Z		.975			
Asymp. Sig. (2-tailed)		.297			

a. Test distribution is Normal.

b. Calculated from data.

Heteroscedasticity Test

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	KO, PNA, PA ^b		Enter

a. Dependent Variable: abs_resb. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.281ª	.079	.002	.24294

a. Predictors: (Constant), KO, PNA, PA

	ANOVA ^a								
Model		Sum of Squares	df	Mean Square	F	Sig.			
	Regression	.183	3	.061	1.031	.390 ^b			
1	Residual	2.125	36	.059					
	Total	2.307	39						

a. Dependent Variable: abs_res b. Predictors: (Constant), KO, PNA, PA

	Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.			
		В	Std. Error	Beta					
	(Constant)	.255	.345		.738	.465			
1	PA	.057	.041	.230	1.365	.181			
	PNA	031	.051	101	606	.548			
	KO	.005	.032	.026	.161	.873			

a. Dependent Variable: abs_res

Descriptives

Descriptive Statistics							
	N	Minimum	Maximum	Mean	Std. Deviation		
SA	40	2.40	5.60	4.4450	.73935		
PA	40	2.67	6.00	4.3458	.98738		
PNA	40	2.86	6.00	4.3893	.80161		
KO	40	1.78	6.00	4.2000	1.22963		
Valid N (listwise)	40						

Descriptive Statistic