

## Lampiran 6 : Hasil Uji Validitas Data

### Kejelasan Sasaran Anggaran

Correlations

		Kejelasan Sasaran 1	Kejelasan Sasaran 2	Kejelasan Sasaran 3	Kejelasan Sasaran 4	Kejelasan Sasaran 5	Kejelasan Sasaran 6	Kejelasan Sasaran 7	Kejelasan Sasaran 8	Kejelasan Sasaran Anggaran
Kejelasan Sasaran 1	Pearson Correlation	1	,626**	,783**	,309*	,571**	,395**	,295*	,328**	,747**
	Sig. (2-tailed)		,000	,000	,012	,000	,001	,017	,008	,000
	N	65	65	65	65	65	65	65	65	65
Kejelasan Sasaran 2	Pearson Correlation	,626**	1	,669**	,318**	,495**	,457**	,309*	,238	,718**
	Sig. (2-tailed)	,000		,000	,010	,000	,000	,012	,057	,000
	N	65	65	65	65	65	65	65	65	65
Kejelasan Sasaran 3	Pearson Correlation	,783**	,669**	1	,332**	,634**	,559**	,334**	,359**	,816**
	Sig. (2-tailed)	,000	,000		,007	,000	,000	,007	,003	,000
	N	65	65	65	65	65	65	65	65	65
Kejelasan Sasaran 4	Pearson Correlation	,309*	,318**	,332**	1	,473**	,385**	,406**	,364**	,652**
	Sig. (2-tailed)	,012	,010	,007		,000	,002	,001	,003	,000
	N	65	65	65	65	65	65	65	65	65
Kejelasan Sasaran 5	Pearson Correlation	,571**	,495**	,634**	,473**	1	,555**	,470**	,414**	,818**
	Sig. (2-tailed)	,000	,000	,000	,000		,000	,000	,001	,000
	N	65	65	65	65	65	65	65	65	65
Kejelasan Sasaran 6	Pearson Correlation	,395**	,457**	,559**	,385**	,555**	1	,367**	,415**	,732**
	Sig. (2-tailed)	,001	,000	,000	,002	,000		,003	,001	,000
	N	65	65	65	65	65	65	65	65	65
Kejelasan Sasaran 7	Pearson Correlation	,295*	,309*	,334**	,406**	,470**	,367**	1	,266*	,606**
	Sig. (2-tailed)	,017	,012	,007	,001	,000	,003		,032	,000
	N	65	65	65	65	65	65	65	65	65
Kejelasan Sasaran 8	Pearson Correlation	,328**	,238	,359**	,364**	,414**	,415**	,266*	1	,586**
	Sig. (2-tailed)	,008	,057	,003	,003	,001	,001	,032		,000
	N	65	65	65	65	65	65	65	65	65
Kejelasan Sasaran Anggaran	Pearson Correlation	,747**	,718**	,816**	,652**	,818**	,732**	,606**	,586**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	,000	
	N	65	65	65	65	65	65	65	65	65

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

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

## Pengendalian Akuntansi

### Correlations

		Pengendalian Akuntansi 1	Pengendalian Akuntansi 2	Pengendalian Akuntansi 3	Pengendalian Akuntansi 4	Pengendalian Akuntansi 5	Pengendalian Akuntansi 6	Pengendalian Akuntansi 7	Pengendalian Akuntansi 8	Pengendalian Akuntansi 9	Pengendalian Akuntansi
Pengendalian Akuntansi 1	Pearson Correlation	1	,068	,388**	,443**	-,067	,167	,092	,134	,207	,440**
	Sig. (2-tailed)		,592	,001	,000	,595	,183	,466	,289	,098	,000
	N	65	65	65	65	65	65	65	65	65	65
Pengendalian Akuntansi 2	Pearson Correlation	,068	1	,199	,076	-,220	,033	-,020	-,019	,043	,340**
	Sig. (2-tailed)	,592		,111	,547	,078	,794	,872	,880	,735	,006
	N	65	65	65	65	65	65	65	65	65	65
Pengendalian Akuntansi 3	Pearson Correlation	,388**	,199	1	,615**	-,039	,248*	,203	,214	,139	,544**
	Sig. (2-tailed)	,001	,111		,000	,756	,047	,104	,086	,268	,000
	N	65	65	65	65	65	65	65	65	65	65
Pengendalian Akuntansi 4	Pearson Correlation	,443**	,076	,615**	1	,046	,340**	,395**	,365**	,349**	,647**
	Sig. (2-tailed)	,000	,547	,000		,716	,006	,001	,003	,004	,000
	N	65	65	65	65	65	65	65	65	65	65
Pengendalian Akuntansi 5	Pearson Correlation	-,067	-,220	-,039	,046	1	,166	,303*	,094	,054	,293*
	Sig. (2-tailed)	,595	,078	,756	,716		,186	,014	,456	,667	,018
	N	65	65	65	65	65	65	65	65	65	65
Pengendalian Akuntansi 6	Pearson Correlation	,167	,033	,248*	,340**	,166	1	,689**	,714**	,472**	,717**
	Sig. (2-tailed)	,183	,794	,047	,006	,186		,000	,000	,000	,000
	N	65	65	65	65	65	65	65	65	65	65
Pengendalian Akuntansi 7	Pearson Correlation	,092	-,020	,203	,395**	,303*	,689**	1	,722**	,627**	,760**
	Sig. (2-tailed)	,466	,872	,104	,001	,014	,000		,000	,000	,000
	N	65	65	65	65	65	65	65	65	65	65
Pengendalian Akuntansi 8	Pearson Correlation	,134	-,019	,214	,365**	,094	,714**	,722**	1	,615**	,709**
	Sig. (2-tailed)	,289	,880	,086	,003	,456	,000	,000		,000	,000
	N	65	65	65	65	65	65	65	65	65	65
Pengendalian Akuntansi 9	Pearson Correlation	,207	,043	,139	,349**	,054	,472**	,627**	,615**	1	,661**
	Sig. (2-tailed)	,098	,735	,268	,004	,667	,000	,000	,000		,000
	N	65	65	65	65	65	65	65	65	65	65
Pengendalian Akuntansi	Pearson Correlation	,440**	,340**	,544**	,647**	,293*	,717**	,760**	,709**	,661**	1
	Sig. (2-tailed)	,000	,006	,000	,000	,018	,000	,000	,000	,000	
	N	65	65	65	65	65	65	65	65	65	65

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

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

## Sistem Pelaporan

### Correlations

		Sistem Pelaporan 1	Sistem Pelaporan 2	Sistem Pelaporan 3	Sistem Pelaporan 4	Sistem Pelaporan 5	Sistem Pelaporan
Sistem Pelaporan 1	Pearson Correlation	1	,528**	,330**	,580**	,496**	,825**
	Sig. (2-tailed)		,000	,007	,000	,000	,000
	N	65	65	65	65	65	65
Sistem Pelaporan 2	Pearson Correlation	,528**	1	,282*	,363**	,370**	,688**
	Sig. (2-tailed)	,000		,023	,003	,002	,000
	N	65	65	65	65	65	65
Sistem Pelaporan 3	Pearson Correlation	,330**	,282*	1	,135	,303*	,592**
	Sig. (2-tailed)	,007	,023		,282	,014	,000
	N	65	65	65	65	65	65
Sistem Pelaporan 4	Pearson Correlation	,580**	,363**	,135	1	,542**	,729**
	Sig. (2-tailed)	,000	,003	,282		,000	,000
	N	65	65	65	65	65	65
Sistem Pelaporan 5	Pearson Correlation	,496**	,370**	,303*	,542**	1	,749**
	Sig. (2-tailed)	,000	,002	,014	,000		,000
	N	65	65	65	65	65	65
Sistem Pelaporan	Pearson Correlation	,825**	,688**	,592**	,729**	,749**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	
	N	65	65	65	65	65	65

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

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

## Ketaatan Peraturan Perundangan

### Correlations

		Ketaatan Peraturan Perundangan 1	Ketaatan Peraturan Perundangan 2	Ketaatan Peraturan Perundangan 3	Ketaatan Peraturan Perundangan 4	Ketaatan Peraturan Perundangan 5	Ketaatan Peraturan Perundangan 6	Ketaatan Peraturan Perundangan 7	Ketaatan Peraturan Perundangan
Ketaatan Peraturan Perundangan 1	Pearson Correlation	1	,446**	,593**	,640**	,369**	,458**	,573**	,770**
	Sig. (2-tailed)		,000	,000	,000	,002	,000	,000	,000
	N	65	65	65	65	65	65	65	65
Ketaatan Peraturan Perundangan 2	Pearson Correlation	,446**	1	,480**	,426**	,316*	,385**	,503**	,693**
	Sig. (2-tailed)	,000		,000	,000	,010	,002	,000	,000
	N	65	65	65	65	65	65	65	65
Ketaatan Peraturan Perundangan 3	Pearson Correlation	,593**	,480**	1	,725**	,350**	,600**	,620**	,820**
	Sig. (2-tailed)	,000	,000		,000	,004	,000	,000	,000
	N	65	65	65	65	65	65	65	65
Ketaatan Peraturan Perundangan 4	Pearson Correlation	,640**	,426**	,725**	1	,441**	,553**	,695**	,832**
	Sig. (2-tailed)	,000	,000	,000		,000	,000	,000	,000
	N	65	65	65	65	65	65	65	65
Ketaatan Peraturan Perundangan 5	Pearson Correlation	,369**	,316*	,350**	,441**	1	,436**	,546**	,624**
	Sig. (2-tailed)	,002	,010	,004	,000		,000	,000	,000
	N	65	65	65	65	65	65	65	65
Ketaatan Peraturan Perundangan 6	Pearson Correlation	,458**	,385**	,600**	,553**	,436**	1	,725**	,761**
	Sig. (2-tailed)	,000	,002	,000	,000	,000		,000	,000
	N	65	65	65	65	65	65	65	65
Ketaatan Peraturan Perundangan 7	Pearson Correlation	,573**	,503**	,620**	,695**	,546**	,725**	1	,856**
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000		,000
	N	65	65	65	65	65	65	65	65
Ketaatan Peraturan Perundangan	Pearson Correlation	,770**	,693**	,820**	,832**	,624**	,761**	,856**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	
	N	65	65	65	65	65	65	65	65

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

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

## Akuntabilitas Kinerja Instansi Pemerintah

### Correlations

		Akuntabilitas Kinerja Instansi Pemerintah 1	Akuntabilitas Kinerja Instansi Pemerintah 2	Akuntabilitas Kinerja Instansi Pemerintah 3	Akuntabilitas Kinerja Instansi Pemerintah 4	Akuntabilitas Kinerja Instansi Pemerintah 5	Akuntabilitas Kinerja Instansi Pemerintah 6	Akuntabilitas Kinerja Instansi Pemerintah 7	Akuntabilitas Kinerja Instansi Pemerintah 8	Akuntabilitas Kinerja Instansi Pemerintah 9	Akuntabilitas Kinerja Instansi Pemerintah 10	Akuntabilitas Kinerja Instansi Pemerintah
Akuntabilitas Kinerja Instansi Pemerintah 1	Pearson Correlation	1	,725**	,350**	,532**	,400**	,395**	,504**	,602**	,288**	,360**	,667**
	Sig. (2-tailed)		,000	,004	,000	,001	,001	,000	,000	,020	,003	,000
	N	65	65	65	65	65	65	65	65	65	65	65
Akuntabilitas Kinerja Instansi Pemerintah 2	Pearson Correlation	,725**	1	,412**	,679**	,614**	,588**	,639**	,598**	,506**	,608**	,821**
	Sig. (2-tailed)	,000		,001	,000	,000	,000	,000	,000	,000	,000	,000
	N	65	65	65	65	65	65	65	65	65	65	65
Akuntabilitas Kinerja Instansi Pemerintah 3	Pearson Correlation	,350**	,412**	1	,544**	,559**	,576**	,399**	,491**	,399**	,414**	,659**
	Sig. (2-tailed)	,004	,001		,000	,000	,000	,001	,000	,001	,001	,000
	N	65	65	65	65	65	65	65	65	65	65	65
Akuntabilitas Kinerja Instansi Pemerintah 4	Pearson Correlation	,532**	,679**	,544**	1	,617**	,593**	,812**	,703**	,692**	,664**	,886**
	Sig. (2-tailed)	,000	,000	,000		,000	,000	,000	,000	,000	,000	,000
	N	65	65	65	65	65	65	65	65	65	65	65
Akuntabilitas Kinerja Instansi Pemerintah 5	Pearson Correlation	,400**	,614**	,559**	,617**	1	,619**	,604**	,575**	,442**	,482**	,753**
	Sig. (2-tailed)	,001	,000	,000	,000		,000	,000	,000	,000	,000	,000
	N	65	65	65	65	65	65	65	65	65	65	65
Akuntabilitas Kinerja Instansi Pemerintah 6	Pearson Correlation	,395**	,588**	,576**	,593**	,619**	1	,571**	,653**	,651**	,628**	,799**
	Sig. (2-tailed)	,001	,000	,000	,000	,000		,000	,000	,000	,000	,000
	N	65	65	65	65	65	65	65	65	65	65	65
Akuntabilitas Kinerja Instansi Pemerintah 7	Pearson Correlation	,504**	,639**	,399**	,812**	,604**	,571**	1	,657**	,636**	,606**	,829**
	Sig. (2-tailed)	,000	,000	,001	,000	,000	,000		,000	,000	,000	,000
	N	65	65	65	65	65	65	65	65	65	65	65
Akuntabilitas Kinerja Instansi Pemerintah 8	Pearson Correlation	,602**	,598**	,491**	,703**	,575**	,653**	,657**	1	,522**	,582**	,823**
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000		,000	,000	,000
	N	65	65	65	65	65	65	65	65	65	65	65
Akuntabilitas Kinerja Instansi Pemerintah 9	Pearson Correlation	,288**	,506**	,399**	,692**	,442**	,651**	,636**	,522**	1	,751**	,756**
	Sig. (2-tailed)	,020	,000	,001	,000	,000	,000	,000	,000		,000	,000
	N	65	65	65	65	65	65	65	65	65	65	65
Akuntabilitas Kinerja Instansi Pemerintah 10	Pearson Correlation	,360**	,608**	,414**	,664**	,482**	,628**	,606**	,582**	,751**	1	,783**
	Sig. (2-tailed)	,003	,000	,001	,000	,000	,000	,000	,000	,000		,000
	N	65	65	65	65	65	65	65	65	65	65	65
Akuntabilitas Kinerja Instansi Pemerintah	Pearson Correlation	,667**	,821**	,659**	,886**	,753**	,799**	,829**	,823**	,756**	,783**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	
	N	65	65	65	65	65	65	65	65	65	65	65

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

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