

LAMPIRAN



TIGA FAKTOR ORIENTASI TUJUAN

(Diadopsi dari VandeWalle,1997 dalam Carson *et al*, 2004)

Bapak / Ibu dimohon untuk menjawab 13 (tigabelas) pertanyaan dibawah ini dengan cara memberi tanda (\checkmark) pada kolom skala antara 1 sampai dengan 5 yang menunjukkan seberapa dekat jawaban Bapak / Ibu dengan kedua jawaban yang tersedia, seperti dibawah ini :

- 1. STS = Sangat Tidak Setuju
- 2. TS = Tidak Setuju
- 3. KS = Kurang Setuju
- 4. S = Setuju
- 5. SS = Sangat Setuju

| | Keterangan | 1 | 2 | 3 | 4 | 5 |
|---|--|----------|----------|----------|----------|----------|
| 1 | Saya ingin memilih suatu tugas kerja yang menantang yang banyak saya pelajari darinya. | | | | | |
| 2 | Saya sering mencari kesempatan- kesempatan untuk membangun banyak ketrampilan yang baru dan pengetahuan. | | | | | |
| 3 | Saya menikmati tantangan dan tugas-tugas sulit pada pekerjaan dimana saya akan belajar banyak ketrampilan baru | | | | | |
| 4 | Bagi saya, perkembangan kemampuan kerja saya adalah cukup penting untuk menanggung resiko | | | | | |
| 5 | Saya lebih baik bekerja dalam situasi yang membutuhkan suatu kemampuan dan talenta tingkat tinggi. | | | | | |
| 6 | Saya senang menunjukkan bahwa saya dapat tampil lebih baik dari pihak lain. | | | | | |

| | Keterangan | 1 | 2 | 3 | 4 | 5 |
|----|--|----------|----------|----------|----------|----------|
| 7 | Saya mencoba untuk menggambarkan apa yang diambil untuk membuktikan kemampuan saya kepada orang lain saat bekerja | | | | | |
| 8 | Saya menikmatinya ketika orang lain dalam bekerja peduli bagaimana saya melakukannya dengan baik. | | | | | |
| 9 | Saya lebih baik bekerja pada proyek-proyek dimana saya dapat membuktikan kemampuan saya pada orang lain. | | | | | |
| 10 | Saya ingin menghindari mengerjakan tugas baru jika pada suatu kesempatan saya tidak mampu. | | | | | |
| 11 | Mengindari menunjukkan kemampuan yang rendah adalah lebih penting bagi saya daripada belajar suatu ketrampilan baru | | | | | |
| 12 | Saya berkonsentrasi mengerjakan suatu tugas saat bekerja, jika kinerja saya akan menunjukkan bahwa saya memiliki kemampuan yang rendah | | | | | |
| 13 | Saya lebih suka untuk menghindari situasi kerja dimana kinerja saya buruk. | | | | | |

**PERAN AKUNTANSI MANAJEMEN DALAM PENGAMBILAN
KEPUTUSAN BISNIS**

(Diadopsi dari *methodological appendix of sathe*, 1982)

Bapak / Ibu dimohon untuk menjawab 10 (sepuluh) pertanyaan dibawah ini dengan cara memberi tanda *check mark* (✓) pada kolom skala antara 1 sampai dengan 5 yang menunjukkan seberapa dekat jawaban Bapak / Ibu dengan kedua pertanyaan yang tersedia, seperti dibawah ini :

Campur tangan Akuntan Manajemen

A. Tunjukkan untuk tujuan apa anda terlibat dalam 5 tipe dari proses pembuatan keputusan di bawah ini pada unit bisnismu.

- 1 = sangat tidak terlibat
- 2 = tidak terlibat
- 3 = kurang terlibat
- 4 = terlibat
- 5 = sangat terlibat

| No | Keterlibatan | 1 | 2 | 3 | 4 | 5 |
|----|---|---|---|---|---|---|
| 1. | Keputusan strategi (pengembangan produk baru, entry market baru) | | | | | |
| 2. | Keputusan investasi (peralatan baru, sistem informasi baru) | | | | | |
| 3. | Keputusan marketing dan penjualan (harga produk, kampanye iklan, promosi spesial produk) | | | | | |
| 4. | Keputusan tentang proses internal (keputusan utama pada produksi dan penjualan, alokasi orang dan faktor produksi) | | | | | |
| 5. | Keputusan Sumber Daya Manusia (penempatan kerja, pemutusan hubungan kerja, penghargaan dan sistem insentif, kreasi pekerjaan baru) | | | | | |

B. Teliti betapa pentingnya 5 pernyataan dibawah ini pada pekerjaanmu yang sekarang ini.

1 = sangat tidak penting

2 = tidak penting

3 = kurang penting

4 = penting

5 = sangat penting

| No | Keterlibatan | 1 | 2 | 3 | 4 | 5 |
|-----|--|---|---|---|---|---|
| 6. | Analisa keuntungan produk dan pelanggan pada unit bisnis. | | | | | |
| 7. | Pengembangan dan analisa proposal investmen. | | | | | |
| 8. | Pengembangan strategi masa depan untuk unit bisnis. | | | | | |
| 9. | Menemukan cara kreatif pada unit bisnis untuk mencapai target tersebut. | | | | | |
| 10. | Mengembangkan penambahan pendapatan dalam rencana peningkatan pendapatan pada bisnis unit. | | | | | |

ADOPTSI TEKNIK AKUNTANSI MANAJEMEN BARU

(Diadopsi dari Coad, 1999 dalam Mustikawati, 2006)

Bapak / Ibu dimohon untuk memberikan jawaban atas 10 item pernyataan mengenai pengalaman Bapak/Ibu pada masing masing teknik akuntansi manajemen, dengan cara memberi tanda *check mark* (\surd) pada kolom skala antara 1 sampai dengan 6

Berikut ini daftar keterangan yang melukiskan keterlibatan Bapak /Ibu dalam memberikan jawaban.

| No. | Keterangan Jawaban |
|-----|--|
| 1. | Teknik tersebut tidak digunakan di perusahaan saya |
| 2. | Teknik tersebut digunakan di perusahaan saya, tetapi saya tidak terlibat di dalamnya |
| 3. | Teknik tersebut digunakan di perusahaan saya, dan saya membantu mengoperasikan sistemnya |
| 4. | Saya memprakarsai pengenalan teknik ini |
| 5. | Saya mengimplemantasikan teknik ini |
| 6. | Saya memprakarsai pengenalannya dan bertanggung jawab untuk implementasi. |

Daftar teknik akuntansi manajemen baru yang diidentifikasi adalah sebagai berikut:

| No. | Keterangan | 1 | 2 | 3 | 4 | 5 | 6 |
|-----|--|---|---|---|---|---|---|
| 1. | <i>Activity Based Costing (ABC)</i> | | | | | | |
| 2. | <i>Activity Based Management (ABM)</i> | | | | | | |
| 3. | <i>Throughput Accounting</i> | | | | | | |
| 4. | <i>Life cycle Costing</i> | | | | | | |
| 5. | <i>Value Chain</i> | | | | | | |
| 6. | <i>The Accounting Assessment of competitive Position</i> | | | | | | |
| 7. | <i>Qualitative Performance measure</i> | | | | | | |
| 8. | <i>The Balance Scorecard</i> | | | | | | |
| 9. | <i>Target Costing</i> | | | | | | |
| 10. | <i>“Kaizen” Cost Management</i> | | | | | | |

Keterangan :

a. Activity Based Costing (ABC)

Merupakan metode penentuan harga pokok produk yang ditujukan untuk menyajikan informasi harga pokok produk secara cermat untuk kepentingan manajemen.

b. Activity Based Management (ABM)

Adalah pengelolaan aktifitas untuk meningkatkan nilai (*value*) yang diterima oleh pelanggan dan untuk meningkatkan laba peningkatan nilai tersebut.

c. Throughput Accounting

Fokus aktivitas produksi untuk membantu para manajer, meningkatkan profitabilitas secara keseluruhan. Titik perhatian manajer adalah pada kendala atau pemborosan yang memperlambat proses produksi. Kesuksesan

perusahaan dicapai dengan memaksimalkan output produksi secara keseluruhan. Throughput adalah penjualan dikurang biaya bahan langsung.

d. *Life cycle Costing*

Merupakan teknik manajemen yang digunakan untuk mengidentifikasi dan memonitor biaya produk selama siklus hidup produk. Urutan aktifitas perusahaan/siklus hidup produk mulai dari riset dan pengembangan, desain, produksi (atau penyediaan jasa), pemasaran/distribusi, dan pelayanan pada pelanggan.

e. *Value Chain*

Merupakan alat analisis strategik yang digunakan untuk memahami secara lebih baik terhadap keunggulan kompetitif, untuk mengidentifikasi dimana value pelanggan dapat ditingkatkan atau penurunan biaya, dan untuk memahami secara lebih baik hubungan perusahaan dengan pemasok, pelanggan, dan perusahaan lain dalam industri.

f. *The Accounting Assessment of competitive Position*

Proses penilaian resmi terhadap kekayaan (Properti) untuk tujuan akuntansi.

g. *Qualitative Performance measure*

Pertimbangan dalam pengambilan keputusan sebagai tambahan terhadap kuantitas yang menjadi pokok analisis tambahan serta kuantifikasi dari efisiensi perusahaan dalam pengoperasian bisnis selama periode akuntansi.

h. *The Balance Scorecard*

Merupakan pengukuran kinerja perusahaan berdasarkan faktor-faktor keberhasilan kritis dalam empat dimensi yaitu :Kinerja Keuangan Kepuasan Pelanggan Proses Bisnis InternalInovasi dan Pembelajaran

i. Target Costing

Perbedaan antara harga jual produk/jasa yang diperlukan untuk mencapai pangsa pasar tertentu dengan laba per-satuan yang diharapkan.

j. “Kaizen” Cost Management

Merupakan teknik manajemen dimana para manajer dan pekerja setuju terhadap program *continous improvement* dalam hal kualitas dan faktor keberhasilan kritis.



Reliability (Orientasi Tujuan)

***** Method 1 (space saver) will be used for this analysis *****

RELIABILITY ANALYSIS - SCALE (ALPHA)

| | | Mean | Std Dev | Cases |
|-----|------|--------|---------|-------|
| 1. | OT1 | 4.0313 | .9995 | 32.0 |
| 2. | OT2 | 3.9688 | .8608 | 32.0 |
| 3. | OT3 | 4.0000 | .9504 | 32.0 |
| 4. | OT4 | 3.8750 | 1.0395 | 32.0 |
| 5. | OT5 | 3.9375 | .9136 | 32.0 |
| 6. | OT6 | 3.9063 | .9284 | 32.0 |
| 7. | OT7 | 3.7500 | .8032 | 32.0 |
| 8. | OT8 | 3.4063 | .8747 | 32.0 |
| 9. | OT9 | 3.4688 | .8026 | 32.0 |
| 10. | OT10 | 3.1563 | .9541 | 32.0 |
| 11. | OT11 | 3.5625 | .8400 | 32.0 |
| 12. | OT12 | 4.0313 | .6468 | 32.0 |
| 13. | OT13 | 3.7813 | .7064 | 32.0 |

| Statistics for | Mean | Variance | Std Dev | N of Variables |
|----------------|---------|----------|---------|----------------|
| SCALE | 48.8750 | 50.6290 | 7.1154 | 13 |

Item-total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Alpha if Item Deleted |
|------|----------------------------|--------------------------------|----------------------------------|-----------------------|
| OT1 | 44.8438 | 42.0716 | .5829 | .8573 |
| OT2 | 44.9063 | 44.6038 | .4596 | .8643 |
| OT3 | 44.8750 | 43.4677 | .4994 | .8624 |
| OT4 | 45.0000 | 41.8710 | .5707 | .8583 |
| OT5 | 44.9375 | 41.9960 | .6586 | .8526 |
| OT6 | 44.9688 | 44.7409 | .4047 | .8679 |
| OT7 | 45.1250 | 44.8871 | .4736 | .8634 |
| OT8 | 45.4688 | 41.8700 | .7062 | .8501 |
| OT9 | 45.4063 | 44.8942 | .4733 | .8634 |
| OT10 | 45.7188 | 42.5313 | .5776 | .8576 |
| OT11 | 45.3125 | 44.8669 | .4493 | .8647 |
| OT12 | 44.8438 | 45.1038 | .5878 | .8590 |
| OT13 | 45.0938 | 44.0232 | .6515 | .8553 |

RELIABILITY ANALYSIS - SCALE (ALPHA)

Reliability Coefficients

N of Cases = 32.0 N of Items = 13

Alpha = .8692

Gaya Kepemimpinan

***** Method 1 (space saver) will be used for this analysis *****

RELIABILITY ANALYSIS - SCALE (ALPHA)

| | | Mean | Std Dev | Cases |
|-----|------|--------|---------|-------|
| 1. | GP1 | 5.4063 | 1.2916 | 32.0 |
| 2. | GP2 | 5.5625 | 1.1897 | 32.0 |
| 3. | GP3 | 5.6250 | 1.3380 | 32.0 |
| 4. | GP4 | 5.7813 | 1.2374 | 32.0 |
| 5. | GP5 | 5.6250 | 1.2889 | 32.0 |
| 6. | GP6 | 5.4688 | 1.3437 | 32.0 |
| 7. | GP7 | 5.1563 | 1.3467 | 32.0 |
| 8. | GP8 | 5.3750 | 1.1570 | 32.0 |
| 9. | GP9 | 5.5313 | 1.2696 | 32.0 |
| 10. | GP10 | 5.5625 | 1.1622 | 32.0 |
| 11. | GP11 | 5.5625 | 1.1622 | 32.0 |
| 12. | GP12 | 5.4375 | 1.2165 | 32.0 |
| 13. | GP13 | 5.4688 | 1.1909 | 32.0 |
| 14. | GP14 | 5.4688 | 1.0772 | 32.0 |
| 15. | GP15 | 5.4375 | .9483 | 32.0 |
| 16. | GP16 | 5.4375 | 1.1053 | 32.0 |
| 17. | GP17 | 5.3438 | 1.0659 | 32.0 |

| Statistics for | Mean | Variance | Std Dev | N of Variables |
|----------------|---------|----------|---------|----------------|
| SCALE | 93.2500 | 149.6129 | 12.2316 | 17 |

Item-total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Alpha if Item Deleted |
|------|----------------------------|--------------------------------|----------------------------------|-----------------------|
| GP1 | 87.8438 | 135.8135 | .4030 | .8861 |
| GP2 | 87.6875 | 135.5121 | .4580 | .8838 |
| GP3 | 87.6250 | 128.6935 | .6301 | .8772 |
| GP4 | 87.4688 | 133.0313 | .5273 | .8813 |
| GP5 | 87.6250 | 133.0806 | .5001 | .8824 |
| GP6 | 87.7813 | 128.1764 | .6452 | .8765 |
| GP7 | 88.0938 | 134.0877 | .4396 | .8850 |
| GP8 | 87.8750 | 133.2742 | .5615 | .8801 |
| GP9 | 87.7188 | 131.8216 | .5550 | .8802 |
| GP10 | 87.6875 | 134.2218 | .5214 | .8815 |
| GP11 | 87.6875 | 131.5121 | .6284 | .8777 |
| GP12 | 87.8125 | 135.8347 | .4337 | .8847 |
| GP13 | 87.7813 | 134.1764 | .5081 | .8820 |
| GP14 | 87.7813 | 134.6925 | .5503 | .8806 |
| GP15 | 87.8125 | 135.8347 | .5827 | .8801 |
| GP16 | 87.8125 | 133.3185 | .5905 | .8792 |
| GP17 | 87.9063 | 135.7651 | .5118 | .8819 |

RELIABILITY ANALYSIS - SCALE (ALPHA)

Reliability Coefficients

N of Cases = 32.0

Alpha = .8874

N of Items = 17

Reliability (Peran Akuntansi Manajemen)

***** Method 1 (space saver) will be used for this analysis *****

RELIABILITY ANALYSIS - SCALE (ALPHA)

| | | Mean | Std Dev | Cases |
|-----|---------|--------|---------|-------|
| 1. | PERANA1 | 3.4063 | .9456 | 32.0 |
| 2. | PERANA2 | 3.5313 | .8793 | 32.0 |
| 3. | PERANA3 | 3.4375 | .7594 | 32.0 |
| 4. | PERANA4 | 3.6250 | .6599 | 32.0 |
| 5. | PERANA5 | 3.5000 | .8799 | 32.0 |
| 6. | PERANB1 | 3.9063 | .8930 | 32.0 |
| 7. | PERANB2 | 4.0000 | .9504 | 32.0 |
| 8. | PERANB3 | 4.0625 | .9136 | 32.0 |
| 9. | PERANB4 | 3.8750 | .8707 | 32.0 |
| 10. | PERANB5 | 3.7813 | 1.0697 | 32.0 |

| Statistics for | Mean | Variance | Std Dev | N of Variables |
|----------------|---------|----------|---------|----------------|
| SCALE | 37.1250 | 42.4355 | 6.5143 | 10 |

Item-total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Alpha if Item Deleted |
|---------|----------------------------|--------------------------------|----------------------------------|-----------------------|
| PERANA1 | 33.7188 | 33.4990 | .7347 | .8900 |
| PERANA2 | 33.5938 | 35.0877 | .6311 | .8968 |
| PERANA3 | 33.6875 | 35.8347 | .6626 | .8954 |
| PERANA4 | 33.5000 | 36.4516 | .6963 | .8949 |
| PERANA5 | 33.6250 | 36.0484 | .5312 | .9029 |
| PERANB1 | 33.2188 | 34.0474 | .7284 | .8906 |
| PERANB2 | 33.1250 | 34.6935 | .6108 | .8984 |
| PERANB3 | 33.0625 | 32.8992 | .8303 | .8837 |
| PERANB4 | 33.2500 | 35.2903 | .6174 | .8976 |
| PERANB5 | 33.3438 | 33.5232 | .6272 | .8986 |

Reliability Coefficients

N of Cases = 32.0 N of Items = 10

Alpha = .9045

Reliability (TAKM)

***** Method 1 (space saver) will be used for this analysis *****

RELIABILITY ANALYSIS - SCALE (ALPHA)

| | | Mean | Std Dev | Cases |
|-----|--------|--------|---------|-------|
| 1. | TAKM1 | 3.2500 | 1.5240 | 32.0 |
| 2. | TAKM2 | 3.0625 | 1.2684 | 32.0 |
| 3. | TAKM3 | 2.8438 | 1.2979 | 32.0 |
| 4. | TAKM4 | 2.9063 | 1.5316 | 32.0 |
| 5. | TAKM5 | 2.9375 | 1.4577 | 32.0 |
| 6. | TAKM6 | 2.7813 | 1.3377 | 32.0 |
| 7. | TAKM7 | 2.8438 | 1.2210 | 32.0 |
| 8. | TAKM8 | 2.8125 | 1.2297 | 32.0 |
| 9. | TAKM9 | 3.1563 | 1.3704 | 32.0 |
| 10. | TAKM10 | 3.1563 | 1.1390 | 32.0 |

| Statistics for | Mean | Variance | Std Dev | N of Variables |
|----------------|---------|----------|---------|----------------|
| SCALE | 29.7500 | 112.6452 | 10.6134 | 10 |

Item-total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Alpha if Item Deleted |
|--------|----------------------------|--------------------------------|----------------------------------|-----------------------|
| TAKM1 | 26.5000 | 89.6774 | .7153 | .9276 |
| TAKM2 | 26.6875 | 91.5121 | .8045 | .9228 |
| TAKM3 | 26.9063 | 92.4748 | .7406 | .9259 |
| TAKM4 | 26.8438 | 89.4264 | .7206 | .9274 |
| TAKM5 | 26.8125 | 92.3508 | .6485 | .9310 |
| TAKM6 | 26.9688 | 91.1925 | .7697 | .9243 |
| TAKM7 | 26.9063 | 92.5393 | .7924 | .9236 |
| TAKM8 | 26.9375 | 93.7379 | .7306 | .9265 |
| TAKM9 | 26.5938 | 92.6361 | .6873 | .9285 |
| TAKM10 | 26.5938 | 93.6683 | .8019 | .9237 |

Reliability Coefficients

N of Cases = 32.0 N of Items = 10

Alpha = .9330

H1 Regression

Variables Entered/Removed^b

| Model | Variables Entered | Variables Removed | Method |
|-------|-------------------|-------------------|--------|
| 1 | Orientasi Tujuan | . | Enter |

- a. All requested variables entered.
b. Dependent Variable: Peran akuntansi manajemen

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .646 ^a | .418 | .398 | 5.054 |

- a. Predictors: (Constant), Orientasi Tujuan
b. Dependent Variable: Peran akuntansi manajemen

ANOVA^b

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1 | Regression | 549.291 | 1 | 549.291 | 21.507 | .000 ^a |
| | Residual | 766.209 | 30 | 25.540 | | |
| | Total | 1315.500 | 31 | | | |

- a. Predictors: (Constant), Orientasi Tujuan
b. Dependent Variable: Peran akuntansi manajemen

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------------|-----------------------------|------------|---------------------------|-------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 8.211 | 6.298 | | 1.304 | .202 |
| | Orientasi Tujuan | .592 | .128 | .646 | 4.638 | .000 |

- a. Dependent Variable: Peran akuntansi manajemen

Residuals Statistics^a

| | Minimum | Maximum | Mean | Std. Deviation | N |
|----------------------|---------|---------|-------|----------------|----|
| Predicted Value | 24.78 | 43.71 | 37.13 | 4.209 | 32 |
| Residual | -10.61 | 11.76 | .00 | 4.972 | 32 |
| Std. Predicted Value | -2.934 | 1.564 | .000 | 1.000 | 32 |
| Std. Residual | -2.099 | 2.327 | .000 | .984 | 32 |

- a. Dependent Variable: Peran akuntansi manajemen

H1 Explore

Case Processing Summary

| | Cases | | | | | |
|-------------------------|-------|---------|---------|---------|-------|---------|
| | Valid | | Missing | | Total | |
| | N | Percent | N | Percent | N | Percent |
| Unstandardized Residual | 32 | 100.0% | 0 | .0% | 32 | 100.0% |

Descriptives

| | | Statistic | Std. Error |
|-------------------------|----------------------------------|---|------------|
| Unstandardized Residual | Mean | .0000000 | .87885613 |
| | 95% Confidence Interval for Mean | Lower Bound -1.79244 Upper Bound 1.7924389 | |
| | 5% Trimmed Mean | -.0155570 | |
| | Median | .1959223 | |
| | Variance | 24.716 | |
| | Std. Deviation | 4.971561 | |
| | Minimum | -10.60736 | |
| | Maximum | 11.75900 | |
| | Range | 22.36636 | |
| | Interquartile Range | 6.3626155 | |
| | Skewness | .010 | .414 |
| | Kurtosis | .384 | .809 |

Tests of Normality

| | Kolmogorov-Smirnov ^a | | | Shapiro-Wilk | | |
|-------------------------|---------------------------------|----|-------|--------------|----|------|
| | Statistic | df | Sig. | Statistic | df | Sig. |
| Unstandardized Residual | .072 | 32 | .200* | .987 | 32 | .964 |

*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

H1 Glejser

Variables Entered/Removed^b

| Model | Variables Entered | Variables Removed | Method |
|-------|-------------------------------|-------------------|--------|
| 1 | Orientasi Tujuan ^a | . | Enter |

- a. All requested variables entered.
b. Dependent Variable: ABS_RES

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .167 ^a | .028 | -.005 | 3.15563 |

- a. Predictors: (Constant), Orientasi Tujuan

ANOVA^b

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|------|-------------------|
| 1 | Regression | 8.563 | 1 | 8.563 | .860 | .361 ^a |
| | Residual | 298.740 | 30 | 9.958 | | |
| | Total | 307.303 | 31 | | | |

- a. Predictors: (Constant), Orientasi Tujuan
b. Dependent Variable: ABS_RES

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------------|-----------------------------|------------|---------------------------|-------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 7.397 | 3.933 | | 1.881 | .070 |
| | Orientasi Tujuan | -7.39E-02 | .080 | -.167 | -.927 | .361 |

- a. Dependent Variable: ABS_RES

H2 Regression

Variables Entered/Removed^b

| Model | Variables Entered | Variables Removed | Method |
|-------|--|-------------------|--------|
| 1 | OTXGP, Gaya Kepemimpinan, Orientasi Tujuan | . | Enter |

- a. All requested variables entered.
b. Dependent Variable: Peran akuntansi manajemen

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .696 ^a | .485 | .430 | 4.920 |

- a. Predictors: (Constant), OTXGP, Gaya Kepemimpinan, Orientasi Tujuan
b. Dependent Variable: Peran akuntansi manajemen

ANOVA^b

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1 | Regression | 637.661 | 3 | 212.554 | 8.780 | .000 ^a |
| | Residual | 677.839 | 28 | 24.209 | | |
| | Total | 1315.500 | 31 | | | |

- a. Predictors: (Constant), OTXGP, Gaya Kepemimpinan, Orientasi Tujuan
b. Dependent Variable: Peran akuntansi manajemen

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------|-------------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|---------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | 118.317 | 65.259 | | 1.813 | .081 | | |
| | Orientasi Tujuan | -1.411 | 1.264 | -1.541 | -1.117 | .274 | .010 | 103.539 |
| | Gaya Kepemimpinan | -1.131 | .674 | -2.124 | -1.679 | .104 | .011 | 87.001 |
| | OTXGP | 2.054E-02 | .013 | 2.581 | 1.568 | .128 | .007 | 147.273 |

- a. Dependent Variable: Peran akuntansi manajemen

Collinearity Diagnostics^a

| Model | Dimension | Eigenvalue | Condition Index | Variance Proportions | | | |
|-------|-----------|------------|-----------------|----------------------|------------------|-------------------|-------|
| | | | | (Constant) | Orientasi Tujuan | Gaya Kepemimpinan | OTXGP |
| 1 | 1 | 3.962 | 1.000 | .00 | .00 | .00 | .00 |
| | 2 | 2.277E-02 | 13.193 | .00 | .00 | .00 | .00 |
| | 3 | 1.497E-02 | 16.268 | .01 | .00 | .00 | .01 |
| | 4 | 4.809E-05 | 287.036 | .99 | 1.00 | 1.00 | .99 |

a. Dependent Variable: Peran akuntansi manajemen

Residuals Statistics^a

| | Minimum | Maximum | Mean | Std. Deviation | N |
|----------------------|---------|---------|-------|----------------|----|
| Predicted Value | 21.19 | 42.47 | 37.13 | 4.535 | 32 |
| Residual | -11.98 | 9.71 | .00 | 4.676 | 32 |
| Std. Predicted Value | -3.513 | 1.178 | .000 | 1.000 | 32 |
| Std. Residual | -2.435 | 1.973 | .000 | .950 | 32 |

a. Dependent Variable: Peran akuntansi manajemen



H2 Regression

Variables Entered/Removed^a

| Model | Variables Entered | Variables Removed | Method |
|-------|--------------------------|-------------------|--------|
| 1 | OTXGP, Gaya Kepemimpinan | . | Enter |

- a. All requested variables entered.
b. Dependent Variable: Peran akuntansi manajemen

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .680 ^a | .462 | .425 | 4.941 |

- a. Predictors: (Constant), OTXGP, Gaya Kepemimpinan
b. Dependent Variable: Peran akuntansi manajemen

ANOVA^b

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1 | Regression | 607.483 | 2 | 303.741 | 12.441 | .000 ^a |
| | Residual | 708.017 | 29 | 24.414 | | |
| | Total | 1315.500 | 31 | | | |

- a. Predictors: (Constant), OTXGP, Gaya Kepemimpinan
b. Dependent Variable: Peran akuntansi manajemen

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------|-------------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | 45.864 | 6.935 | | 6.613 | .000 | | |
| | Gaya Kepemimpinan | -.385 | .089 | -.723 | -4.338 | .000 | .668 | 1.498 |
| | OTXGP | 5.989E-03 | .001 | .752 | 4.513 | .000 | .668 | 1.498 |

- a. Dependent Variable: Peran akuntansi manajemen

Collinearity Diagnostics^a

| Model | Dimension | Eigenvalue | Condition Index | Variance Proportions | | |
|-------|-----------|------------|-----------------|----------------------|-------------------|-------|
| | | | | (Constant) | Gaya Kepemimpinan | OTXGP |
| 1 | 1 | 2.977 | 1.000 | .00 | .00 | .00 |
| | 2 | 1.561E-02 | 13.809 | .40 | .01 | .76 |
| | 3 | 7.190E-03 | 20.349 | .59 | .99 | .23 |

- a. Dependent Variable: Peran akuntansi manajemen

Residuals Statistics^a

| | Minimum | Maximum | Mean | Std. Deviation | N |
|----------------------|---------|---------|-------|----------------|----|
| Predicted Value | 23.65 | 43.72 | 37.12 | 4.427 | 32 |
| Residual | -11.36 | 10.60 | .00 | 4.779 | 32 |
| Std. Predicted Value | -3.043 | 1.489 | .000 | 1.000 | 32 |
| Std. Residual | -2.299 | 2.146 | .000 | .967 | 32 |

a. Dependent Variable: Peran akuntansi manajemen



H2 Explore

Case Processing Summary

| | Cases | | | | | |
|-------------------------|-------|---------|---------|---------|-------|---------|
| | Valid | | Missing | | Total | |
| | N | Percent | N | Percent | N | Percent |
| Unstandardized Residual | 32 | 100.0% | 0 | .0% | 32 | 100.0% |

Descriptives

| | | Statistic | Std. Error | |
|-------------------------|----------------------------------|-------------|------------|--|
| Unstandardized Residual | Mean | .0000000 | .84482381 | |
| | 95% Confidence Interval for Mean | Lower Bound | -1.72303 | |
| | | Upper Bound | 1.7230295 | |
| | 5% Trimmed Mean | -.0002687 | | |
| | Median | .1142973 | | |
| | Variance | 22.839 | | |
| | Std. Deviation | 4.779045 | | |
| | Minimum | -11.36058 | | |
| | Maximum | 10.60201 | | |
| | Range | 21.96258 | | |
| | Interquartile Range | 5.1379362 | | |
| | Skewness | -.009 | .414 | |
| | Kurtosis | .579 | .809 | |

Extreme Values

| | | Case Number | Value | |
|-------------------------|---------|-------------|-------|-----------|
| Unstandardized Residual | Highest | 1 | 19 | 10.60201 |
| | | 2 | 25 | 9.95693 |
| | | 3 | 20 | 5.34622 |
| | | 4 | 13 | 5.26622 |
| | | 5 | 26 | 4.99847 |
| | Lowest | 1 | 23 | -11.36058 |
| | | 2 | 32 | -8.67974 |
| | | 3 | 31 | -7.17248 |
| | | 4 | 10 | -4.99260 |
| | | 5 | 3 | -3.73378 |

Tests of Normality

| | Kolmogorov-Smirnov ^a | | | Shapiro-Wilk | | |
|-------------------------|---------------------------------|----|-------|--------------|----|------|
| | Statistic | df | Sig. | Statistic | df | Sig. |
| Unstandardized Residual | .094 | 32 | .200* | .980 | 32 | .812 |

*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

H2 Glejser

Variables Entered/Removed^d

| Model | Variables Entered | Variables Removed | Method |
|-------|--------------------------------|-------------------|--------|
| 1 | OTXGP, Gaya Kepemimpinan | . | Enter |

- a. All requested variables entered.
b. Dependent Variable: ABS_RES

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .181 ^a | .033 | -.034 | 3.12065 |

- a. Predictors: (Constant), OTXGP, Gaya Kepemimpinan

ANOVA^b

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|------|-------------------|
| 1 | Regression | 9.595 | 2 | 4.798 | .493 | .616 ^a |
| | Residual | 282.415 | 29 | 9.738 | | |
| | Total | 292.010 | 31 | | | |

- a. Predictors: (Constant), OTXGP, Gaya Kepemimpinan
b. Dependent Variable: ABS_RES

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|-------------------|-----------------------------|------------|---------------------------|-------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 6.412E-02 | 4.380 | | .015 | .988 |
| | Gaya Kepemimpinan | 5.467E-02 | .056 | .218 | .975 | .338 |
| | OTXGP | -3.43E-04 | .001 | -.091 | -.409 | .685 |

- a. Dependent Variable: ABS_RES

H3 Regression

Variables Entered/Removed^b

| Model | Variables Entered | Variables Removed | Method |
|-------|-------------------------------|-------------------|--------|
| 1 | Orientasi Tujuan ^a | . | Enter |

- a. All requested variables entered.
 b. Dependent Variable: Teknik Akuntansi Manajemen Baru

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .355 ^a | .126 | .097 | 10.08456 |

- a. Predictors: (Constant), Orientasi Tujuan

ANOVA^b

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1 | Regression | 441.047 | 1 | 441.047 | 4.337 | .046 ^a |
| | Residual | 3050.953 | 30 | 101.698 | | |
| | Total | 3492.000 | 31 | | | |

- a. Predictors: (Constant), Orientasi Tujuan
 b. Dependent Variable: Teknik Akuntansi Manajemen Baru

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------------|-----------------------------|------------|---------------------------|-------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 3.841 | 12.568 | | .306 | .762 |
| | Orientasi Tujuan | .530 | .255 | .355 | 2.083 | .046 |

- a. Dependent Variable: Teknik Akuntansi Manajemen Baru

Normalitas H3 Explore

Case Processing Summary

| | Cases | | | | | |
|-----------------------------|-------|---------|---------|---------|-------|---------|
| | Valid | | Missing | | Total | |
| | N | Percent | N | Percent | N | Percent |
| Unstandardized Residual H_3 | 32 | 100.0% | 0 | .0% | 32 | 100.0% |

Descriptives

| | | | Statistic | Std. Error |
|-----------------------------|----------------------------------|-------------|-----------|------------|
| Unstandardized Residual H_3 | Mean | | .0000000 | 1.753727 |
| | 95% Confidence Interval for Mean | Lower Bound | -3.57675 | |
| | | Upper Bound | 3.5767490 | |
| | 5% Trimmed Mean | | -.0299680 | |
| | Median | | -.6114208 | |
| | Variance | | 98.418 | |
| | Std. Deviation | | 9.920576 | |
| | Minimum | | -24.05710 | |
| | Maximum | | 24.35258 | |
| | Range | | 48.40968 | |
| | Interquartile Range | | 13.26211 | |
| | Skewness | | .112 | .414 |
| | Kurtosis | | .797 | .809 |

Tests of Normality

| | Kolmogorov-Smirnov ^a | | | Shapiro-Wilk | | |
|-----------------------------|---------------------------------|----|-------|--------------|----|------|
| | Statistic | df | Sig. | Statistic | df | Sig. |
| Unstandardized Residual H_3 | .090 | 32 | .200* | .987 | 32 | .952 |

*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

Glejzer H3 Regression

Variables Entered/Removed^a

| Model | Variables Entered | Variables Removed | Method |
|-------|-------------------------------|-------------------|--------|
| 1 | Orientasi Tujuan ^a | . | Enter |

- a. All requested variables entered.
b. Dependent Variable: ABS_H3

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .234 ^a | .055 | .023 | 6.26459 |

- a. Predictors: (Constant), Orientasi Tujuan

ANOVA^b

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1 | Regression | 68.175 | 1 | 68.175 | 1.737 | .197 ^a |
| | Residual | 1177.354 | 30 | 39.245 | | |
| | Total | 1245.530 | 31 | | | |

- a. Predictors: (Constant), Orientasi Tujuan
b. Dependent Variable: ABS_H3

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------------|-----------------------------|------------|---------------------------|-------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | -2.675 | 7.808 | | -.343 | .734 |
| | Orientasi Tujuan | .208 | .158 | .234 | 1.318 | .197 |

- a. Dependent Variable: ABS_H3

H4 Regression

Variables Entered/Removed^a

| Model | Variables Entered | Variables Removed | Method |
|-------|--|-------------------|--------|
| 1 | X3.2, Gaya Kepemimpinan, Orientasi Tujuan ^a | . | Enter |

- a. All requested variables entered.
b. Dependent Variable: Teknik Akuntansi Manajemen Baru

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .376 ^a | .142 | .050 | 10.34696 |

- a. Predictors: (Constant), X3.2, Gaya Kepemimpinan, Orientasi Tujuan

ANOVA^b

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1 | Regression | 494.334 | 3 | 164.778 | 1.539 | .226 ^a |
| | Residual | 2997.666 | 28 | 107.059 | | |
| | Total | 3492.000 | 31 | | | |

- a. Predictors: (Constant), X3.2, Gaya Kepemimpinan, Orientasi Tujuan
b. Dependent Variable: Teknik Akuntansi Manajemen Baru

Coefficients^b

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------|-------------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|---------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | -45.293 | 137.236 | | -.330 | .744 | | |
| | Orientasi Tujuan | 1.645 | 2.658 | 1.103 | .619 | .541 | .010 | 103.539 |
| | Gaya Kepemimpinan | .525 | 1.417 | .605 | .371 | .714 | .011 | 87.001 |
| | X3.2 | .20E-02 | .028 | -.923 | -.434 | .667 | .007 | 147.273 |

- a. Dependent Variable: Teknik Akuntansi Manajemen Baru

H4 Regression Non Multikolinearitas

Variables Entered/Removed^a

| Model | Variables Entered | Variables Removed | Method |
|-------|--------------------------------------|-------------------|--------|
| 1 | X3.2, Gaya Kepemimpinan ^b | . | Enter |

- a. All requested variables entered.
b. Dependent Variable: Teknik Akuntansi Manajemen Baru

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .360 ^a | .130 | .070 | 10.23632 |

- a. Predictors: (Constant), X3.2, Gaya Kepemimpinan
b. Dependent Variable: Teknik Akuntansi Manajemen Baru

ANOVA^b

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1 | Regression | 453.316 | 2 | 226.658 | 2.163 | .133 ^a |
| | Residual | 3038.684 | 29 | 104.782 | | |
| | Total | 3492.000 | 31 | | | |

- a. Predictors: (Constant), X3.2, Gaya Kepemimpinan
b. Dependent Variable: Teknik Akuntansi Manajemen Baru

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------|-------------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | 39.177 | 14.367 | | 2.727 | .011 | | |
| | Gaya Kepemimpinan | -.345 | .184 | -.397 | -1.873 | .071 | .668 | 1.498 |
| | X3.2 | .001E-03 | .003 | .386 | 1.819 | .079 | .668 | 1.498 |

- a. Dependent Variable: Teknik Akuntansi Manajemen Baru

Normalitas H4 Explore

Case Processing Summary

| | Cases | | | | | |
|-----------------------------|-------|---------|---------|---------|-------|---------|
| | Valid | | Missing | | Total | |
| | N | Percent | N | Percent | N | Percent |
| Unstandardized Residual H_4 | 32 | 100.0% | 0 | .0% | 32 | 100.0% |

Descriptives

| | | | Statistic | Std. Error |
|-----------------------------|----------------------------------|-------------|-----------|------------|
| Unstandardized Residual H_4 | Mean | | .0000000 | 1.750197 |
| | 95% Confidence Interval for Mean | Lower Bound | -3.56955 | |
| | | Upper Bound | 3.5695503 | |
| | 5% Trimmed Mean | | -.0882994 | |
| | Median | | -1.88735 | |
| | Variance | | 98.022 | |
| | Std. Deviation | | 9.900609 | |
| | Minimum | | -23.23290 | |
| | Maximum | | 24.51123 | |
| | Range | | 47.74414 | |
| | Interquartile Range | | 13.82293 | |
| | Skewness | | .257 | .414 |
| | Kurtosis | | .718 | .809 |

Tests of Normality

| | Kolmogorov-Smirnov ^a | | | Shapiro-Wilk | | |
|-----------------------------|---------------------------------|----|-------|--------------|----|------|
| | Statistic | df | Sig. | Statistic | df | Sig. |
| Unstandardized Residual H_4 | .104 | 32 | .200* | .979 | 32 | .784 |

*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

Glejzer H4 Regression

Variables Entered/Removed^a

| Model | Variables Entered | Variables Removed | Method |
|-------|--------------------------------------|-------------------|--------|
| 1 | X3.2, Gaya Kepemimpinan ^f | . | Enter |

- a. All requested variables entered.
b. Dependent Variable: ABS_H4

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .398 ^a | .158 | .100 | 5.94708 |

- a. Predictors: (Constant), X3.2, Gaya Kepemimpinan

ANOVA^b

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1 | Regression | 193.002 | 2 | 96.501 | 2.729 | .082 ^a |
| | Residual | 1025.664 | 29 | 35.368 | | |
| | Total | 1218.666 | 31 | | | |

- a. Predictors: (Constant), X3.2, Gaya Kepemimpinan
b. Dependent Variable: ABS_H4

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|-------------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | -6.442 | 8.347 | | - .772 | .446 |
| | Gaya Kepemimpinan | 2.723E-03 | .107 | .005 | .025 | .980 |
| | X3.2 | 3.025E-03 | .002 | .395 | 1.894 | .068 |

- a. Dependent Variable: ABS_H4