**DATA RESPONDEN**

Nama Instansi :

Nama Responden :

Jenis Kelamin : L/P

Umur : 20-29 20-39

 40-49 >=50

Pendidikan : SLTA/Sederat Diploma (D3) Sarjana

 Master Doktor

Jabatan :

Lama Bekerja : 1-5 6-10 11-15

 16-20 >20

**DAFTAR PERTANYAAN**

1. **KINERJA MANAJERIAL**

Kinerja manajerial merupakan hasil kerja atau pencapaian manajer dalam melaksanakan fungsi-fungsi manajemen.

Jawablah setiap item pertanyaan dengan memilih angka pada skala berikut dari angka 1 sampai 7 yang paling tepat menunjukkan pencapaian Bapak/Ibu dalam melaksanakan fungsi-fungsi manajemen.

1. **Perencanaan**. Menentukan tujuan, kebijakan, tindakan, jadwal kerja; menyusun anggaran, prosedur, dan program.

 1 2 3 4 5 6 7

 Kinerja di bawah Kinerja di atas
 rata-rata rata-rata

1. **Investigasi**. Mengumpulkan dan menyiapkan informasi untuk catatan, laporan, dan rekening; mengukur hasil (*output)*, menentukan persediaan, menganalisis pekerjaan.

 1 2 3 4 5 6 7
 Kinerja di bawah Kinerja di atas
 rata-rata rata-rata

1. **Koordinasi**. Melakukan pertukaran informasi dengan personel lain dalam perusahaan dengan tujuan untuk menghubungkan dan menyesuaikan program, memberi saran dan saling terhubung dengan personel lain.

 1 2 3 4 5 6 7
 Kinerja di bawah Kinerja di atas
 rata-rata rata-rata

1. **Evaluasi.** Melakukan penilaian hasil kerja untuk melaporkan kinerja yang diamati; menilai karyawan**,** hasil catatan, dan laporan keuangan; melakukan pemeriksaan produk.

 1 2 3 4 5 6 7
 Kinerja di bawah Kinerja di atas
 rata-rata rata-rata

1. **Supervisi.** Mengarahkan, memimpin, mengembangkan, membimbing, melatih, dan menjelaskan aturan kerja kepada bawahan; memberi tugas kerja dan mengatasi keluhan.

 1 2 3 4 5 6 7
 Kinerja di bawah Kinerja di atas
 rata-rata rata-rata

1. **Pengaturan Staf.** Merekrut, memelihara, mempertahankan, menempatkan, mempromosikan, dan memberhentikan para pegawai dalam perusahaan.

 1 2 3 4 5 6 7
 Kinerja di bawah Kinerja di atas
 rata-rata rata-rata

1. **Negosiasi.** Melakukanpembelian, penjualan, dan kontrak atas barang/jasa; menghubungi pemasok, tawar menawar dengan perwakilan penjualan.

 1 2 3 4 5 6 7
 Kineja di bawah Kinerja di atas
 rata-rata rata-rata

1. **Representasi.** Melakukan penyampaian informasi tentang visi dan misi serta aktivitas perusahaan kepada organisasi-organisasi lain melalui pertemuan, pidato, atau konsultasi.

 1 2 3 4 5 6 7
 Kinerja di bawah Kinerja di atas
 rata-rata rata-rata

1. **Kinerja Keseluruhan.** Kinerja Bapak/Ibu secara keseluran atas fungsi-fungsi manajemen.

 1 2 3 4 5 6 7
 Kinerja di bawah Kinerja di atas
 rata-rata rata-rata

1. **PARTISIPASI ANGGARAN**

Partisipasi anggaran adalah tingkat keterlibatan dan pengaruh individu dalam proses penganggaran.

Jawablah setiap item pertanyaan dengan memilih angka pada skala berikut dari angka 1 sampai 7 yang paling tepat menunjukkan keterlibatan dan pengaruh Bapak/Ibu dalam menyusun anggaran.

1. Kategori manakah yang menjelaskan keterlibatan Bapak/Ibu ketika anggaran disusun? Saya ikut dan terlibat dalam penyusunan:

1 2 3 4 5 6 7

 Tidak satupun Semua
 anggaran anggaran

1. Kategori manakah yang menjelaskan alasan yang diberikan pimpinan Bapak/Ibu ketika anggaran direvisi? Alasan yang diberikan pimpinan saya ketika merivisi anggaran yang saya susun:
2. 2 3 4 5 6 7

 Sangat tidak Sangat
 masuk akal masuk akal

1. Seberapa sering Bapak/Ibu menyatakan pendapat dan usulan tentang anggaran kepada pimpinan tanpa diminta?

1 2 3 4 5 6 7

 Tidak pernah Sangat sering

1. Seberapa besar menurut Bapak/Ibu pengaruh yang Bapak/Ibu miliki pada penetapan anggaran?

1 2 3 4 5 6 7

 Tidak ada Sangat banyak

1. Bagiamana kontribusi Bapak/Ibu terhadap anggaran? Kontibusi saya:

1 2 3 4 5 6 7

Sangat tidak Sangat penting

 penting

1. Seberapa sering atasan Bapak/Ibu meminta pendapat atau usulan Bapak/Ibu ketika anggaran disusun?

1 2 3 4 5 6 7

 Tidak pernah Sangat sering

1. **KOMITMEN ORGANISASI**

Komitmen organisasi adalah dorongan dari dalam diri individu untuk berusaha demi keberhasilan organisasi sesuai dengan tujuan organisasi dan lebih mengutamakan kepentingan organisasi dibandingkan kepentingan sendiri.

Jawablah setiap item pertanyaan dengan memilih angka pada skala berikut dari angka 1 sampai 7 yang paling tepat menunjukkan tingkat komitmen Bapak/Ibu terhadap organisasi.

1. Saya bersedia bekerja lebih keras dari yang diharapkan demi kesuksesan perusahaan.

 1 2 3 4 5 6 7

Sangat tidak Sangat setuju
 setuju

1. Saya membanggakan perusahaan tempat saya bekerja kepada teman-teman saya.

 1 2 3 4 5 6 7
 Sangat tidak Sangat setuju
 setuju

3. Saya akan menerima tugas apapun demi tetap berada di perusahaan

 1 2 3 4 5 6 7
 Sangat tidak Sangat setuju
 setuju

1. Saya merasa nilai dalam diri saya sesuai dengan nilai-nilai yang dimiliki perusahaan.

 1 2 3 4 5 6 7
 Sangat tidak Sangat setuju
 setuju

1. Saya bangga untuk mengatakan saya bagian dari perusahaan.

 1 2 3 4 5 6 7

 Sangat tidak Sangat setuju
 setuju

1. Perusahaan tempat saya bekerja memberi inspirasi bagi saya untuk berprestasi

 1 2 3 4 5 6 7

 Sangat tidak Sangat setuju
 setuju

1. Saya senang dan puas memilih bekerja di perusahaan ini.

 1 2 3 4 5 6 7

Sangat tidak Sangat setuju
 setuju

1. Saya sangat peduli dengan masa depan perusahaan ini.

 1 2 3 4 5 6 7
 Sangat tidak Sangat setuju
 setuju

1. Bagi saya, perusahaan ini merupakan tempat bekerja terbaik bagi saya.

 1 2 3 4 5 6 7
Sangat tidak Sangat setuju
 setuju

1. **PENGETAHUAN MANAJEMEN BIAYA**

Pengetahuan manajemen biaya merupakan tingkat pengetahuan yang dimiliki manajer mengenai manajemen biaya dalam penyusunan anggaran.

Jawablah setiap item pertanyaan dengan memilih angka pada skala berikut dari angka 1 sampai 7 yang paling tepat menunjukkan tingkat pengetahuan manajemen biaya Bapak/Ibu dalam menyusun anggaran.

1. Pengalaman kerja saya mencakup tugas yang berkaitan dengan tanggung jawab formal untuk mencapai laba.

 1 2 3 4 5 6 7
 Sangat tidak Sangat setuju
 setuju

1. Saya selalu bekerja dalam unit di mana laba menjadi ukuran kinerja utama.

 1 2 3 4 5 6 7
 Sangat tidak Sangat setuju
 setuju

1. Saya memiliki banyak pengalaman dalam mengelola biaya.

 1 2 3 4 5 6 7
 Sangat tidak Sangat setuju

 setuju

1. Saya mengelola biaya dengan membandingkan jumlah yang dibelanjakan untuk berbagai item terhadap jumlah untuk masing-masing item tersebut dalam anggaran.

 1 2 3 4 5 6 7
 Sangat tidak Sangat setuju
 setuju

1. Saya mengelola biaya dengan memeriksa apakah jumlah total yang dibelanjakan untuk beberapa item telah memberikan hasil (*outcome*) yang baik.

 1 2 3 4 5 6 7
 Sangat tidak Sangat setuju
 setuju

1. Cara saya mengelola biaya adalah dengan memperhatikan setiap baris anggaran dengan sangat hati-hati.

 1 2 3 4 5 6 7
 Sangat tidak Sangat setuju

 setuju

1. Saya mengevaluasi hasil (*outcome)* dari pekerjaan saya dan biaya yang terlibat.

 1 2 3 4 5 6 7
 Sangat tidak Sangat setuju

 Setuju

1. **SARAN UNTUK PENELITIAN**

Berikanlah saran Bapak/Ibu terhadap penelitian ini:

**-TERIMA KASIH -**

**TABULASI KUESIONER**

1. **Partisipasi Anggaran**

|  |  |  |
| --- | --- | --- |
| No. Resp | Pertanyaan | Jumlah |
| 1 | 2 | 3 | 4 | 5 | 6 |
| 1 | 7 | 7 | 5 | 5 | 5 | 4 | 33 |
| 2 | 6 | 6 | 6 | 6 | 7 | 7 | 38 |
| 3 | 7 | 7 | 6 | 6 | 6 | 6 | 38 |
| 4 | 7 | 6 | 7 | 7 | 7 | 7 | 41 |
| 5 | 7 | 6 | 6 | 5 | 6 | 6 | 36 |
| 6 | 7 | 6 | 6 | 6 | 7 | 7 | 39 |
| 7 | 6 | 6 | 6 | 6 | 6 | 6 | 36 |
| 8 | 7 | 6 | 6 | 7 | 7 | 7 | 40 |
| 9 | 6 | 7 | 4 | 5 | 5 | 5 | 32 |
| 10 | 5 | 4 | 5 | 3 | 3 | 3 | 23 |
| 11 | 6 | 5 | 7 | 5 | 5 | 6 | 34 |
| 12 | 4 | 4 | 4 | 5 | 5 | 4 | 26 |
| 13 | 6 | 5 | 7 | 6 | 7 | 7 | 38 |
| 14 | 5 | 5 | 6 | 5 | 5 | 6 | 32 |
| 15 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 16 | 5 | 6 | 6 | 6 | 6 | 6 | 35 |
| 17 | 6 | 6 | 5 | 6 | 6 | 6 | 35 |
| 18 | 4 | 4 | 3 | 4 | 4 | 6 | 25 |
| 19 | 5 | 6 | 6 | 5 | 5 | 6 | 33 |
| 20 | 6 | 5 | 5 | 6 | 5 | 5 | 32 |
| 21 | 4 | 7 | 5 | 3 | 5 | 6 | 30 |
| 22 | 6 | 6 | 7 | 7 | 7 | 7 | 40 |
| 23 | 7 | 6 | 6 | 7 | 7 | 6 | 39 |
| 24 | 2 | 4 | 4 | 2 | 4 | 2 | 18 |
| 25 | 7 | 7 | 7 | 7 | 7 | 7 | 42 |
| 26 | 7 | 3 | 7 | 7 | 7 | 7 | 38 |
| 27 | 5 | 5 | 6 | 4 | 5 | 6 | 31 |
| 28 | 5 | 5 | 6 | 4 | 5 | 6 | 31 |
| 29 | 7 | 5 | 5 | 6 | 6 | 5 | 34 |
| 30 | 3 | 5 | 3 | 5 | 5 | 5 | 26 |
| 31 | 6 | 7 | 6 | 6 | 6 | 6 | 37 |
| 32 | 6 | 6 | 5 | 5 | 5 | 4 | 31 |
| 33 | 4 | 5 | 6 | 5 | 5 | 5 | 30 |
| 34 | 6 | 6 | 6 | 6 | 6 | 6 | 36 |
| 35 | 6 | 6 | 6 | 5 | 6 | 6 | 35 |
| 36 | 6 | 6 | 6 | 5 | 6 | 6 | 35 |
| 37 | 7 | 5 | 5 | 5 | 6 | 4 | 32 |
| 38 | 7 | 7 | 6 | 7 | 7 | 7 | 41 |
| 39 | 7 | 7 | 7 | 7 | 7 | 7 | 42 |
| 40 | 7 | 6 | 6 | 7 | 7 | 6 | 39 |
| 41 | 6 | 6 | 6 | 6 | 6 | 6 | 36 |
| 42 | 5 | 5 | 5 | 6 | 6 | 5 | 32 |
| 43 | 6 | 4 | 5 | 5 | 6 | 5 | 31 |
| 44 | 6 | 5 | 5 | 5 | 5 | 5 | 31 |
| 45 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 46 | 7 | 7 | 7 | 7 | 7 | 7 | 42 |
| 47 | 6 | 6 | 6 | 6 | 6 | 6 | 36 |
| 48 | 5 | 6 | 5 | 6 | 6 | 5 | 33 |
| 49 | 6 | 6 | 6 | 7 | 7 | 7 | 39 |
| 50 | 6 | 5 | 6 | 5 | 5 | 4 | 31 |
| 51 | 7 | 5 | 6 | 6 | 7 | 5 | 36 |
| 52 | 5 | 5 | 6 | 6 | 6 | 6 | 34 |
| 53 | 5 | 4 | 4 | 4 | 5 | 5 | 27 |
| 54 | 7 | 7 | 7 | 6 | 7 | 7 | 41 |
| 55 | 6 | 6 | 5 | 6 | 6 | 7 | 36 |
| 56 | 5 | 5 | 5 | 6 | 6 | 5 | 32 |
| 57 | 5 | 6 | 6 | 7 | 7 | 6 | 37 |
| 58 | 7 | 7 | 7 | 6 | 6 | 6 | 39 |
| 59 | 5 | 7 | 3 | 7 | 4 | 5 | 31 |
| 60 | 6 | 6 | 7 | 7 | 6 | 5 | 37 |
| 61 | 6 | 6 | 6 | 6 | 6 | 6 | 36 |
| 62 | 5 | 6 | 7 | 6 | 6 | 7 | 37 |
| 63 | 3 | 4 | 2 | 1 | 7 | 2 | 19 |
| 64 | 7 | 6 | 5 | 5 | 8 | 5 | 36 |
| 65 | 5 | 5 | 5 | 4 | 8 | 6 | 33 |
| 66 | 7 | 6 | 7 | 6 | 8 | 7 | 41 |
| 67 | 5 | 5 | 6 | 6 | 8 | 5 | 35 |
| 68 | 6 | 5 | 5 | 5 | 8 | 6 | 35 |
| 69 | 5 | 5 | 6 | 6 | 8 | 5 | 35 |
| 70 | 6 | 6 | 5 | 6 | 8 | 6 | 37 |
| 71 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 72 | 4 | 6 | 6 | 5 | 5 | 5 | 31 |
| 73 | 5 | 5 | 5 | 4 | 3 | 3 | 25 |
| 74 | 5 | 4 | 5 | 5 | 5 | 6 | 30 |
| 75 | 5 | 5 | 6 | 6 | 6 | 6 | 34 |
| 76 | 4 | 5 | 3 | 3 | 4 | 4 | 23 |
| 77 | 4 | 5 | 4 | 4 | 3 | 4 | 24 |
| 78 | 5 | 4 | 4 | 5 | 5 | 5 | 28 |
| 79 | 2 | 6 | 3 | 3 | 2 | 3 | 19 |
| 80 | 7 | 7 | 7 | 7 | 7 | 7 | 42 |
| 81 | 7 | 7 | 7 | 7 | 7 | 7 | 42 |
| 82 | 5 | 7 | 4 | 5 | 5 | 4 | 30 |
| 83 | 2 | 4 | 2 | 2 | 3 | 4 | 17 |
| 84 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 85 | 5 | 6 | 5 | 5 | 6 | 5 | 32 |
| 86 | 6 | 5 | 6 | 6 | 6 | 6 | 35 |
| 87 | 6 | 5 | 6 | 6 | 6 | 6 | 35 |
| 88 | 6 | 6 | 6 | 7 | 7 | 7 | 39 |
| 89 | 6 | 6 | 6 | 6 | 7 | 7 | 38 |
| 90 | 6 | 5 | 5 | 6 | 6 | 5 | 33 |
| 91 | 6 | 6 | 6 | 5 | 6 | 5 | 34 |
| 92 | 2 | 2 | 4 | 7 | 7 | 4 | 26 |
| 93 | 7 | 6 | 7 | 6 | 7 | 6 | 39 |
| 94 | 7 | 5 | 7 | 6 | 6 | 6 | 37 |
| 95 | 6 | 6 | 5 | 5 | 5 | 6 | 33 |
| 96 | 5 | 5 | 6 | 5 | 5 | 3 | 29 |
| 97 | 5 | 5 | 6 | 5 | 5 | 5 | 31 |
| 98 | 5 | 6 | 5 | 6 | 5 | 6 | 33 |

1. **Komitmen Organisasi**

|  |  |  |
| --- | --- | --- |
| No. Resp | Pertanyaan | Jumlah |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1 | 5 | 3 | 3 | 5 | 7 | 7 | 7 | 7 | 4 | 48 |
| 2 | 7 | 7 | 6 | 7 | 7 | 7 | 7 | 7 | 7 | 62 |
| 3 | 7 | 7 | 5 | 6 | 7 | 7 | 7 | 7 | 7 | 60 |
| 4 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 54 |
| 5 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 54 |
| 6 | 7 | 7 | 7 | 6 | 6 | 6 | 6 | 6 | 6 | 57 |
| 7 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 54 |
| 8 | 7 | 6 | 6 | 7 | 7 | 7 | 7 | 7 | 7 | 61 |
| 9 | 7 | 6 | 1 | 6 | 7 | 6 | 5 | 7 | 6 | 51 |
| 10 | 6 | 7 | 6 | 6 | 7 | 6 | 6 | 6 | 6 | 56 |
| 11 | 7 | 6 | 7 | 6 | 7 | 7 | 7 | 7 | 7 | 61 |
| 12 | 6 | 6 | 3 | 6 | 6 | 6 | 6 | 7 | 4 | 50 |
| 13 | 7 | 7 | 5 | 7 | 7 | 7 | 7 | 7 | 7 | 61 |
| 14 | 6 | 7 | 6 | 7 | 7 | 7 | 7 | 7 | 7 | 61 |
| 15 | 7 | 6 | 5 | 5 | 6 | 6 | 7 | 5 | 6 | 53 |
| 16 | 6 | 6 | 1 | 5 | 6 | 6 | 6 | 5 | 6 | 47 |
| 17 | 6 | 6 | 6 | 6 | 6 | 6 | 5 | 5 | 5 | 51 |
| 18 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 54 |
| 19 | 7 | 7 | 7 | 6 | 7 | 7 | 7 | 7 | 7 | 62 |
| 20 | 7 | 5 | 5 | 5 | 5 | 5 | 6 | 5 | 6 | 49 |
| 21 | 5 | 7 | 4 | 6 | 7 | 7 | 5 | 6 | 5 | 52 |
| 22 | 7 | 6 | 6 | 7 | 7 | 7 | 7 | 7 | 7 | 61 |
| 23 | 7 | 7 | 6 | 6 | 6 | 6 | 6 | 7 | 6 | 57 |
| 24 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 25 | 7 | 7 | 6 | 6 | 7 | 7 | 7 | 7 | 7 | 61 |
| 26 | 7 | 7 | 6 | 7 | 7 | 7 | 7 | 7 | 6 | 61 |
| 27 | 6 | 6 | 6 | 6 | 6 | 5 | 5 | 7 | 6 | 53 |
| 28 | 6 | 6 | 6 | 6 | 6 | 5 | 5 | 7 | 6 | 53 |
| 29 | 7 | 7 | 4 | 7 | 6 | 7 | 6 | 7 | 6 | 57 |
| 30 | 6 | 4 | 4 | 6 | 6 | 6 | 4 | 5 | 4 | 45 |
| 31 | 5 | 5 | 3 | 4 | 5 | 5 | 5 | 4 | 4 | 40 |
| 32 | 6 | 6 | 3 | 6 | 7 | 7 | 6 | 7 | 5 | 53 |
| 33 | 5 | 6 | 4 | 5 | 6 | 6 | 6 | 5 | 5 | 48 |
| 34 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 63 |
| 35 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 5 | 53 |
| 36 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 5 | 53 |
| 37 | 6 | 4 | 4 | 6 | 5 | 4 | 2 | 2 | 3 | 36 |
| 38 | 6 | 6 | 3 | 5 | 5 | 4 | 5 | 5 | 5 | 44 |
| 39 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 63 |
| 40 | 7 | 7 | 6 | 7 | 7 | 7 | 7 | 7 | 7 | 62 |
| 41 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 63 |
| 42 | 6 | 5 | 6 | 5 | 5 | 5 | 5 | 6 | 6 | 49 |
| 43 | 7 | 7 | 5 | 6 | 7 | 6 | 6 | 7 | 7 | 58 |
| 44 | 6 | 5 | 5 | 6 | 6 | 6 | 6 | 6 | 5 | 51 |
| 45 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 63 |
| 46 | 7 | 7 | 7 | 7 | 7 | 7 | 6 | 7 | 6 | 61 |
| 47 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 63 |
| 48 | 6 | 5 | 5 | 5 | 6 | 6 | 7 | 6 | 6 | 52 |
| 49 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 63 |
| 50 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 54 |
| 51 | 6 | 7 | 6 | 6 | 6 | 7 | 6 | 7 | 7 | 58 |
| 52 | 6 | 6 | 4 | 5 | 6 | 4 | 5 | 4 | 5 | 45 |
| 53 | 7 | 7 | 6 | 6 | 7 | 6 | 7 | 7 | 6 | 59 |
| 54 | 6 | 7 | 6 | 6 | 7 | 6 | 7 | 7 | 6 | 58 |
| 55 | 7 | 7 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 56 |
| 56 | 7 | 6 | 5 | 6 | 6 | 6 | 5 | 6 | 5 | 52 |
| 57 | 6 | 7 | 5 | 6 | 7 | 6 | 7 | 7 | 5 | 56 |
| 58 | 6 | 7 | 3 | 6 | 7 | 7 | 7 | 5 | 5 | 53 |
| 59 | 6 | 6 | 3 | 4 | 5 | 6 | 5 | 6 | 5 | 46 |
| 60 | 5 | 5 | 6 | 6 | 6 | 6 | 6 | 7 | 6 | 53 |
| 61 | 5 | 5 | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 51 |
| 62 | 7 | 7 | 6 | 6 | 7 | 6 | 6 | 6 | 6 | 57 |
| 63 | 7 | 7 | 7 | 7 | 7 | 6 | 7 | 7 | 7 | 62 |
| 64 | 6 | 7 | 5 | 6 | 7 | 7 | 7 | 7 | 7 | 59 |
| 65 | 7 | 7 | 5 | 6 | 7 | 7 | 7 | 7 | 6 | 59 |
| 66 | 7 | 6 | 5 | 5 | 7 | 6 | 7 | 7 | 6 | 56 |
| 67 | 7 | 7 | 5 | 7 | 7 | 7 | 7 | 7 | 7 | 61 |
| 68 | 7 | 6 | 6 | 6 | 7 | 5 | 5 | 5 | 6 | 53 |
| 69 | 6 | 6 | 6 | 6 | 5 | 5 | 5 | 6 | 5 | 50 |
| 70 | 7 | 7 | 7 | 6 | 6 | 6 | 6 | 7 | 6 | 58 |
| 71 | 5 | 5 | 6 | 5 | 5 | 5 | 7 | 7 | 7 | 52 |
| 72 | 7 | 7 | 6 | 6 | 7 | 6 | 7 | 7 | 6 | 59 |
| 73 | 6 | 7 | 6 | 6 | 6 | 7 | 7 | 7 | 7 | 59 |
| 74 | 7 | 7 | 6 | 6 | 6 | 5 | 5 | 5 | 4 | 51 |
| 75 | 7 | 6 | 6 | 6 | 7 | 7 | 7 | 7 | 5 | 58 |
| 76 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 54 |
| 77 | 6 | 6 | 1 | 6 | 6 | 6 | 6 | 6 | 6 | 49 |
| 78 | 6 | 7 | 5 | 7 | 7 | 7 | 7 | 6 | 6 | 58 |
| 79 | 7 | 7 | 6 | 7 | 7 | 7 | 7 | 7 | 6 | 61 |
| 80 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 63 |
| 81 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 63 |
| 82 | 5 | 6 | 4 | 6 | 5 | 5 | 6 | 4 | 5 | 46 |
| 83 | 6 | 6 | 3 | 5 | 5 | 6 | 6 | 6 | 5 | 48 |
| 84 | 6 | 6 | 6 | 6 | 5 | 6 | 5 | 5 | 5 | 50 |
| 85 | 7 | 7 | 6 | 6 | 7 | 6 | 6 | 7 | 7 | 59 |
| 86 | 7 | 6 | 6 | 6 | 7 | 7 | 7 | 7 | 7 | 60 |
| 87 | 5 | 6 | 5 | 5 | 5 | 6 | 5 | 5 | 5 | 47 |
| 88 | 7 | 7 | 6 | 7 | 7 | 7 | 7 | 7 | 7 | 62 |
| 89 | 6 | 7 | 6 | 6 | 6 | 7 | 7 | 7 | 7 | 59 |
| 90 | 6 | 6 | 6 | 6 | 6 | 6 | 5 | 6 | 6 | 53 |
| 91 | 6 | 6 | 1 | 6 | 6 | 6 | 6 | 6 | 5 | 48 |
| 92 | 5 | 3 | 6 | 4 | 4 | 4 | 4 | 4 | 4 | 38 |
| 93 | 6 | 6 | 4 | 6 | 6 | 6 | 6 | 6 | 5 | 51 |
| 94 | 7 | 6 | 6 | 6 | 7 | 7 | 7 | 7 | 7 | 60 |
| 95 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 54 |
| 96 | 5 | 4 | 1 | 3 | 4 | 4 | 4 | 3 | 2 | 30 |
| 97 | 6 | 5 | 5 | 5 | 5 | 4 | 5 | 6 | 6 | 47 |
| 98 | 6 | 6 | 5 | 6 | 6 | 6 | 7 | 7 | 6 | 55 |

1. **Pengetahuan Manajemen Biaya**

|  |  |  |
| --- | --- | --- |
| No. Resp | Pertanyaan | Jumlah |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1 | 5 | 7 | 4 | 4 | 5 | 4 | 6 | 35 |
| 2 | 7 | 6 | 7 | 6 | 6 | 7 | 7 | 46 |
| 3 | 7 | 7 | 7 | 6 | 6 | 6 | 7 | 46 |
| 4 | 3 | 3 | 7 | 7 | 7 | 7 | 7 | 41 |
| 5 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 42 |
| 6 | 6 | 7 | 6 | 6 | 6 | 6 | 7 | 44 |
| 7 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 42 |
| 8 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 49 |
| 9 | 7 | 7 | 7 | 6 | 6 | 6 | 5 | 44 |
| 10 | 7 | 6 | 5 | 4 | 5 | 5 | 6 | 38 |
| 11 | 7 | 6 | 6 | 6 | 6 | 7 | 7 | 45 |
| 12 | 6 | 6 | 5 | 5 | 5 | 6 | 6 | 39 |
| 13 | 6 | 5 | 5 | 7 | 6 | 7 | 7 | 43 |
| 14 | 6 | 6 | 5 | 5 | 6 | 6 | 5 | 39 |
| 15 | 6 | 6 | 4 | 4 | 6 | 6 | 6 | 38 |
| 16 | 6 | 6 | 5 | 5 | 5 | 5 | 5 | 37 |
| 17 | 6 | 5 | 5 | 5 | 5 | 5 | 5 | 36 |
| 18 | 6 | 6 | 4 | 5 | 5 | 6 | 6 | 38 |
| 19 | 7 | 5 | 5 | 6 | 7 | 6 | 6 | 42 |
| 20 | 5 | 7 | 5 | 5 | 5 | 6 | 6 | 39 |
| 21 | 7 | 7 | 5 | 6 | 6 | 6 | 6 | 43 |
| 22 | 6 | 6 | 7 | 7 | 7 | 7 | 7 | 47 |
| 23 | 6 | 7 | 6 | 7 | 7 | 7 | 7 | 47 |
| 24 | 7 | 5 | 4 | 2 | 2 | 4 | 4 | 28 |
| 25 | 7 | 7 | 6 | 6 | 6 | 7 | 6 | 45 |
| 26 | 7 | 7 | 7 | 6 | 7 | 7 | 7 | 48 |
| 27 | 6 | 6 | 7 | 7 | 7 | 5 | 7 | 45 |
| 28 | 6 | 6 | 7 | 7 | 7 | 5 | 7 | 45 |
| 29 | 6 | 5 | 5 | 5 | 5 | 5 | 6 | 37 |
| 30 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 31 | 5 | 5 | 6 | 7 | 6 | 7 | 7 | 43 |
| 32 | 7 | 6 | 5 | 5 | 3 | 4 | 6 | 36 |
| 33 | 4 | 6 | 4 | 5 | 5 | 5 | 5 | 34 |
| 34 | 7 | 7 | 6 | 7 | 7 | 7 | 7 | 48 |
| 35 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 42 |
| 36 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 42 |
| 37 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 31 |
| 38 | 6 | 6 | 6 | 5 | 5 | 6 | 6 | 40 |
| 39 | 7 | 6 | 7 | 7 | 7 | 7 | 7 | 48 |
| 40 | 7 | 6 | 7 | 7 | 7 | 7 | 7 | 48 |
| 41 | 6 | 6 | 7 | 7 | 7 | 7 | 7 | 47 |
| 42 | 5 | 6 | 6 | 5 | 5 | 5 | 5 | 37 |
| 43 | 6 | 5 | 5 | 5 | 5 | 5 | 5 | 36 |
| 44 | 5 | 6 | 5 | 5 | 5 | 5 | 6 | 37 |
| 45 | 5 | 6 | 4 | 5 | 5 | 7 | 7 | 39 |
| 46 | 7 | 6 | 7 | 7 | 7 | 7 | 7 | 48 |
| 47 | 7 | 7 | 4 | 6 | 6 | 4 | 6 | 40 |
| 48 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 42 |
| 49 | 7 | 7 | 6 | 7 | 7 | 7 | 7 | 48 |
| 50 | 5 | 5 | 4 | 5 | 6 | 6 | 6 | 37 |
| 51 | 7 | 6 | 7 | 6 | 6 | 6 | 7 | 45 |
| 52 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 31 |
| 53 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 42 |
| 54 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 49 |
| 55 | 7 | 7 | 6 | 6 | 6 | 7 | 6 | 45 |
| 56 | 6 | 6 | 5 | 5 | 5 | 5 | 5 | 37 |
| 57 | 7 | 7 | 7 | 6 | 5 | 6 | 7 | 45 |
| 58 | 3 | 3 | 7 | 7 | 7 | 7 | 7 | 41 |
| 59 | 7 | 6 | 5 | 6 | 6 | 6 | 5 | 41 |
| 60 | 6 | 4 | 6 | 6 | 7 | 7 | 7 | 43 |
| 61 | 6 | 5 | 5 | 4 | 5 | 5 | 5 | 35 |
| 62 | 6 | 6 | 5 | 6 | 7 | 7 | 7 | 44 |
| 63 | 7 | 7 | 6 | 7 | 7 | 7 | 7 | 48 |
| 64 | 7 | 5 | 5 | 6 | 6 | 6 | 6 | 41 |
| 65 | 5 | 4 | 5 | 4 | 5 | 6 | 6 | 35 |
| 66 | 6 | 4 | 7 | 6 | 6 | 6 | 6 | 41 |
| 67 | 7 | 6 | 5 | 7 | 7 | 7 | 7 | 46 |
| 68 | 7 | 7 | 6 | 5 | 5 | 6 | 6 | 42 |
| 69 | 6 | 6 | 5 | 5 | 6 | 5 | 5 | 38 |
| 70 | 6 | 7 | 6 | 5 | 5 | 5 | 6 | 40 |
| 71 | 1 | 1 | 2 | 4 | 4 | 7 | 7 | 26 |
| 72 | 7 | 6 | 5 | 5 | 5 | 5 | 6 | 39 |
| 73 | 7 | 7 | 7 | 4 | 4 | 4 | 4 | 37 |
| 74 | 5 | 5 | 5 | 5 | 5 | 7 | 7 | 39 |
| 75 | 7 | 6 | 6 | 6 | 6 | 6 | 6 | 43 |
| 76 | 6 | 5 | 5 | 5 | 5 | 6 | 6 | 38 |
| 77 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 42 |
| 78 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 33 |
| 79 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 32 |
| 80 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 49 |
| 81 | 4 | 4 | 7 | 7 | 7 | 7 | 7 | 43 |
| 82 | 5 | 4 | 5 | 6 | 4 | 5 | 4 | 33 |
| 83 | 6 | 6 | 4 | 3 | 5 | 5 | 4 | 33 |
| 84 | 5 | 5 | 6 | 6 | 6 | 6 | 6 | 40 |
| 85 | 6 | 4 | 7 | 7 | 6 | 6 | 7 | 43 |
| 86 | 3 | 3 | 6 | 6 | 6 | 6 | 6 | 36 |
| 87 | 5 | 6 | 5 | 5 | 5 | 5 | 6 | 37 |
| 88 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 49 |
| 89 | 6 | 5 | 6 | 6 | 6 | 7 | 7 | 43 |
| 90 | 5 | 6 | 4 | 5 | 5 | 4 | 5 | 34 |
| 91 | 5 | 6 | 6 | 5 | 6 | 5 | 6 | 39 |
| 92 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 49 |
| 93 | 6 | 5 | 5 | 6 | 6 | 6 | 6 | 40 |
| 94 | 7 | 7 | 6 | 6 | 6 | 6 | 6 | 44 |
| 95 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 42 |
| 96 | 5 | 6 | 4 | 4 | 5 | 6 | 5 | 35 |
| 97 | 3 | 2 | 4 | 5 | 6 | 6 | 5 | 31 |
| 98 | 5 | 3 | 4 | 4 | 4 | 5 | 5 | 30 |

1. **Kinerja Manajerial**

|  |  |  |
| --- | --- | --- |
| No. Resp | Pertanyaan | Jumlah |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1 | 5 | 7 | 3 | 7 | 7 | 5 | 4 | 2 | 5 | 45 |
| 2 | 7 | 7 | 6 | 7 | 7 | 7 | 6 | 6 | 7 | 60 |
| 3 | 6 | 6 | 6 | 7 | 7 | 7 | 6 | 6 | 7 | 58 |
| 4 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 54 |
| 5 | 6 | 6 | 6 | 6 | 6 | 6 | 5 | 6 | 6 | 53 |
| 6 | 6 | 6 | 6 | 7 | 7 | 6 | 7 | 6 | 6 | 57 |
| 7 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 54 |
| 8 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 63 |
| 9 | 5 | 6 | 6 | 6 | 7 | 6 | 5 | 5 | 6 | 52 |
| 10 | 6 | 6 | 5 | 5 | 7 | 6 | 7 | 4 | 6 | 52 |
| 11 | 6 | 7 | 6 | 7 | 7 | 6 | 7 | 7 | 7 | 60 |
| 12 | 5 | 6 | 6 | 6 | 6 | 4 | 6 | 5 | 5 | 49 |
| 13 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 63 |
| 14 | 6 | 6 | 5 | 5 | 5 | 6 | 6 | 5 | 5 | 49 |
| 15 | 5 | 5 | 6 | 6 | 7 | 4 | 5 | 5 | 5 | 48 |
| 16 | 6 | 5 | 5 | 6 | 5 | 5 | 6 | 6 | 5 | 49 |
| 17 | 6 | 5 | 6 | 6 | 6 | 5 | 4 | 5 | 6 | 49 |
| 18 | 5 | 6 | 3 | 6 | 6 | 6 | 6 | 4 | 5 | 47 |
| 19 | 6 | 7 | 7 | 6 | 6 | 6 | 7 | 7 | 6 | 58 |
| 20 | 6 | 6 | 6 | 7 | 5 | 6 | 5 | 6 | 5 | 52 |
| 21 | 7 | 7 | 5 | 7 | 7 | 7 | 6 | 7 | 7 | 60 |
| 22 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 63 |
| 23 | 6 | 7 | 7 | 7 | 6 | 6 | 6 | 6 | 6 | 57 |
| 24 | 4 | 4 | 7 | 7 | 7 | 1 | 7 | 7 | 4 | 48 |
| 25 | 6 | 7 | 7 | 7 | 7 | 6 | 5 | 6 | 7 | 58 |
| 26 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 63 |
| 27 | 6 | 7 | 6 | 7 | 6 | 5 | 3 | 5 | 6 | 51 |
| 28 | 6 | 7 | 6 | 7 | 6 | 5 | 3 | 5 | 6 | 51 |
| 29 | 7 | 7 | 5 | 7 | 7 | 7 | 7 | 4 | 6 | 57 |
| 30 | 6 | 7 | 7 | 6 | 6 | 6 | 5 | 6 | 6 | 55 |
| 31 | 5 | 5 | 7 | 4 | 4 | 3 | 7 | 1 | 5 | 41 |
| 32 | 7 | 5 | 6 | 6 | 7 | 7 | 7 | 5 | 7 | 57 |
| 33 | 5 | 5 | 6 | 6 | 6 | 4 | 6 | 6 | 5 | 49 |
| 34 | 7 | 7 | 7 | 6 | 7 | 6 | 7 | 7 | 7 | 61 |
| 35 | 6 | 6 | 6 | 6 | 7 | 5 | 3 | 3 | 6 | 48 |
| 36 | 6 | 6 | 6 | 6 | 7 | 5 | 3 | 3 | 6 | 48 |
| 37 | 7 | 7 | 5 | 7 | 7 | 4 | 2 | 3 | 6 | 48 |
| 38 | 5 | 5 | 6 | 5 | 7 | 5 | 6 | 6 | 6 | 51 |
| 39 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 6 | 62 |
| 40 | 7 | 7 | 6 | 7 | 7 | 7 | 6 | 7 | 7 | 61 |
| 41 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 63 |
| 42 | 5 | 5 | 5 | 5 | 6 | 6 | 5 | 6 | 5 | 48 |
| 43 | 6 | 6 | 6 | 6 | 6 | 5 | 5 | 5 | 6 | 51 |
| 44 | 6 | 6 | 6 | 6 | 5 | 5 | 6 | 6 | 5 | 51 |
| 45 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 63 |
| 46 | 7 | 7 | 7 | 7 | 7 | 5 | 5 | 7 | 7 | 59 |
| 47 | 7 | 7 | 7 | 7 | 7 | 6 | 6 | 7 | 7 | 61 |
| 48 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 54 |
| 49 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 63 |
| 50 | 5 | 4 | 3 | 5 | 4 | 3 | 5 | 4 | 5 | 38 |
| 51 | 6 | 5 | 6 | 7 | 7 | 6 | 5 | 6 | 6 | 54 |
| 52 | 6 | 6 | 5 | 4 | 4 | 4 | 6 | 5 | 6 | 46 |
| 53 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 54 |
| 54 | 6 | 6 | 7 | 6 | 6 | 5 | 4 | 6 | 6 | 52 |
| 55 | 6 | 6 | 6 | 6 | 7 | 6 | 5 | 5 | 5 | 52 |
| 56 | 7 | 7 | 7 | 7 | 7 | 6 | 7 | 6 | 6 | 60 |
| 57 | 6 | 7 | 5 | 6 | 7 | 7 | 6 | 6 | 6 | 56 |
| 58 | 6 | 4 | 7 | 5 | 7 | 6 | 5 | 5 | 6 | 51 |
| 59 | 6 | 6 | 6 | 6 | 5 | 7 | 6 | 6 | 7 | 55 |
| 60 | 6 | 6 | 6 | 6 | 7 | 6 | 6 | 5 | 6 | 54 |
| 61 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 54 |
| 62 | 6 | 6 | 7 | 6 | 6 | 5 | 4 | 6 | 6 | 52 |
| 63 | 6 | 7 | 6 | 6 | 5 | 4 | 7 | 6 | 6 | 53 |
| 64 | 6 | 6 | 7 | 6 | 6 | 4 | 6 | 6 | 6 | 53 |
| 65 | 6 | 7 | 7 | 7 | 7 | 6 | 6 | 6 | 6 | 58 |
| 66 | 5 | 6 | 6 | 7 | 7 | 6 | 6 | 5 | 6 | 54 |
| 67 | 6 | 7 | 7 | 5 | 5 | 5 | 5 | 7 | 6 | 53 |
| 68 | 6 | 6 | 7 | 6 | 7 | 7 | 6 | 7 | 7 | 59 |
| 69 | 5 | 6 | 5 | 6 | 6 | 6 | 2 | 4 | 6 | 46 |
| 70 | 6 | 6 | 7 | 7 | 7 | 6 | 7 | 7 | 6 | 59 |
| 71 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 5 | 53 |
| 72 | 5 | 5 | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 51 |
| 73 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 63 |
| 74 | 5 | 5 | 4 | 5 | 5 | 4 | 6 | 5 | 5 | 44 |
| 75 | 7 | 7 | 6 | 6 | 6 | 6 | 7 | 7 | 6 | 58 |
| 76 | 6 | 6 | 6 | 6 | 6 | 6 | 5 | 5 | 6 | 52 |
| 77 | 6 | 6 | 5 | 6 | 5 | 6 | 5 | 6 | 6 | 51 |
| 78 | 7 | 5 | 5 | 6 | 7 | 4 | 7 | 6 | 6 | 53 |
| 79 | 7 | 7 | 6 | 7 | 7 | 7 | 7 | 6 | 7 | 61 |
| 80 | 7 | 7 | 7 | 5 | 7 | 6 | 7 | 7 | 7 | 60 |
| 81 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 54 |
| 82 | 6 | 5 | 7 | 4 | 6 | 6 | 7 | 6 | 6 | 53 |
| 83 | 6 | 5 | 5 | 7 | 5 | 5 | 6 | 5 | 6 | 50 |
| 84 | 6 | 6 | 6 | 5 | 6 | 7 | 6 | 5 | 6 | 53 |
| 85 | 7 | 7 | 7 | 7 | 7 | 6 | 6 | 6 | 7 | 60 |
| 86 | 6 | 6 | 6 | 6 | 6 | 7 | 7 | 5 | 6 | 55 |
| 87 | 6 | 5 | 5 | 6 | 6 | 6 | 5 | 5 | 5 | 49 |
| 88 | 6 | 6 | 6 | 7 | 7 | 6 | 7 | 7 | 7 | 59 |
| 89 | 6 | 6 | 6 | 7 | 7 | 7 | 6 | 6 | 6 | 57 |
| 90 | 6 | 5 | 7 | 6 | 7 | 6 | 5 | 5 | 6 | 53 |
| 91 | 6 | 7 | 7 | 6 | 6 | 6 | 5 | 4 | 6 | 53 |
| 92 | 6 | 6 | 5 | 6 | 6 | 4 | 4 | 2 | 5 | 44 |
| 93 | 6 | 6 | 6 | 6 | 6 | 5 | 4 | 7 | 6 | 52 |
| 94 | 7 | 6 | 7 | 6 | 5 | 6 | 5 | 6 | 7 | 55 |
| 95 | 6 | 6 | 5 | 6 | 6 | 6 | 5 | 6 | 6 | 52 |
| 96 | 6 | 6 | 7 | 7 | 5 | 5 | 6 | 6 | 6 | 54 |
| 97 | 5 | 6 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 44 |
| 98 | 5 | 6 | 7 | 6 | 7 | 6 | 4 | 4 | 5 | 50 |