

BAB V

KESIMPULAN

5.1. Kesimpulan

Penelitian ini bertujuan untuk menguji penyebab terjadinya permasalahan pengelolaan keuangan desa pada desa-desa di Kabupaten Sragen. Dengan mengetahui pengaruh akuntabilitas, transparansi, dan kemampuan aparat desa terhadap pengelolaan keuangan desa. Penelitian ini dilakukan dengan menggunakan penyebaran kuesioner sebanyak 88 sampel, namun yang bisa diolah hanya 73 sampel. Berdasarkan penelitian ini dapat disimpulkan sebagai berikut:

1. Variabel akuntabilitas (X1) memiliki nilai signifikansi sebesar 0,004, nilai tersebut lebih kecil dari 0,05 (5%). Maka dapat disimpulkan bahwa akuntabilitas berpengaruh positif signifikan terhadap pengelolaan keuangan desa. Hal ini menunjukkan dengan semakin baik akuntabilitas dapat meningkatkan pengelolaan keuangan desa.
2. Variabel transparansi (X2) memiliki nilai signifikansi sebesar 0,203, nilai tersebut lebih besar dari 0,05 (5%). Maka dapat disimpulkan bahwa transparansi tidak berpengaruh signifikan terhadap pengelolaan keuangan desa. Hal ini menunjukkan bahwa semakin meningkat atau menurunnya transparansi tidak mempengaruhi pengelolaan keuangan desa.
3. Variabel kemampuan aparat desa (X3) memiliki nilai signifikansi sebesar $<0,001$, nilai tersebut lebih kecil dari 0,05 (5%). Maka dapat disimpulkan bahwa kemampuan aparat desa berpengaruh positif signifikan terhadap

pengelolaan keuangan desa. Hal ini menunjukkan bahwa kemampuan aparat desa yang baik dapat meningkatkan pengelolaan keuangan desa.

Berdasarkan uji koefisien Adjusted R^2 sebesar 0,693 yang memiliki makna bahwa variabel independen pada penelitian ini mampu menjelaskan variabel dependen sebesar 69,3% dan sisanya dipengaruhi faktor lain yang tidak termasuk dalam penelitian ini.

5.2. Keterbatasan Penelitian

Berdasarkan hasil pembahasan mengenai pengaruh akuntabilitas, transparansi dan kemampuan aparat desa terhadap pengelolaan keuangan desa pada desa-desa di Kabupaten Sragen. Maka terdapat keterbatasan dalam penelitian ini yaitu:

1. Lamanya pengumpulan data karena penyebaran kuesioner masih secara manual menggunakan kertas. Sehingga harus menginput kembali hasil dari jawaban responden untuk dapat mengolah data.
2. Beberapa aparat desa masih tidak mengerti dan memahami dengan pernyataan yang diberikan sehingga dalam pengisian kuesioner jawaban yang diberikan terkadang tidak sesuai dengan pendapat responden sebenarnya.
3. Berdasarkan uji koefisien *Adjusted R²* menunjukkan nilai sebesar 69,3% yang berarti bahwa variabel independen pada penelitian ini mampu menjelaskan variabel dependen sebesar 69,3%. Hal ini berarti bahwa masih ada 30,7% variabel lain yang mempengaruhi pengelolaan keuangan desa.

5.3. Saran

Berdasarkan kesimpulan dan keterbatasan yang telah dijelaskan maka ada beberapa saran yang dapat diberikan dalam penelitian ini sebagai berikut:

1. Bagi peneliti selanjutnya yang ingin melakukan penelitian yang serupa, pada saat pembuatan kuesioner lebih memperhatikan bahasa dan kalimat agar lebih mudah dipahami dan dimengerti oleh responden. Sehingga menghindari kesalahpahaman dalam memberikan jawaban. Selain itu, dapat memperhatikan waktu penyebaran dengan survei terlebih dahulu untuk menghindari kesibukan para kepala desa dan aparat desa.
2. Pemerintah desa pada desa-desa di Kabupaten Sragen diharapkan lebih mengoptimalkan mengenai akuntabilitas dan kemampuan aparat desa agar mampu meningkatkan transparansi dalam pengelolaan keuangan desa pada desa-desa di Kabupaten Sragen.

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**FAKULTAS BISNIS
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UNIVERSITAS ATMA JAYA YOGYAKARTA

Nomor : 4251/Pen/I
Hal : Ijin Penelitian

Kepada:

Kantor Bupati Kabupaten Sragen
di Jalan Sukowati no 255, Karang Duwo Sragen Tengah, Kecamatan Sragen

Dengan hormat,

Sehubungan dengan penulisan Skripsi yang berjudul "Pengaruh Akuntabilitas, Transparansi dan Kemampuan Aparat Desa terhadap Pengelolaan Keuangan Desa Pada Desa-Desa di Kabupaten Sragen" yang dilakukan oleh mahasiswa kami dengan identitas:

Nama : Caroline
NPM : 190424721
Nomor Handphone : 081313672613
Alamat : Jalan Apel 191A, Condongcatur, Sleman, Yogyakarta

Kami mohon Bapak/Ibu berkenan memberikan Ijin Penelitian kepada mahasiswa tersebut untuk mendapatkan data yang diperlukan:
Kuesioner

Skripsi yang ditulis oleh mahasiswa ini merupakan karya ilmiah yang memiliki tujuan dan sifat keilmuan. Oleh karenanya tidak akan dipergunakan untuk hal-hal yang merugikan.

Demikian, atas perhatian dan kerjasamanya, kami mengucapkan terima kasih.

Yogyakarta 17 April 2023

Dekan,



Dr. Budi Suprpto, MBA., Ph.D.
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DAN EKONOMIKA**
UNIVERSITAS ATMA JAYA YOGYAKARTA

Nomor : 4174/Pen/I
Hal : Ijin Penelitian

Kepada:
Desa-Desa di Kabupaten Sragen
di Kabupaten Sragen

Dengan hormat,
Sehubungan dengan penulisan Skripsi yang berjudul "Pengaruh Akuntabilitas, Transparansi dan Kemampuan Aparat Desa terhadap Pengelolaan Keuangan Desa Pada Desa-Desa di Kabupaten Sragen" yang dilakukan oleh mahasiswa kami dengan identitas:

Nama : Caroline
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Alamat : Jalan Apel 191 A, Caturtunggal, Sleman, Daerah Istimewa Yogyakarta

Kami mohon Bapak/Ibu berkenan memberikan Ijin Penelitian kepada mahasiswa tersebut untuk mendapatkan data yang diperlukan:
Kuesioner

Skripsi yang ditulis oleh mahasiswa ini merupakan karya ilmiah yang memiliki tujuan dan sifat keilmuan. Oleh karenanya tidak akan dipergunakan untuk hal-hal yang merugikan.

Demikian, atas perhatian dan kerjasamanya, kami mengucapkan terima kasih.

Yogyakarta 12 April 2023

Dekan,


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LEMBAR KUESIONER

A. IDENTITAS RESPONDEN

Mohon untuk kesediaan dari Bapak/Ibu/Saudara/i untuk mengisi daftar berikut ini:

1. Nama :
2. Usia :
3. Jenis Kelamin :
4. Pendidikan Terakhir :
5. Jabatan :
6. Lama Bekerja :

Petunjuk Pengisian

Pilihlah salah satu jawaban yang cocok menurut Bapak/Ibu /Saudara/i untuk pernyataan yang tersaji pada lembar kuesioner yang dibagikan. Bapak/Ibu /Saudara/i dengan cara memberikan checklist pada kolom yang telah disediakan dan diharapkan hanya menyertakan hanya satu jawaban. Untuk skor masing-masing jawaban yang diberikan sebagai berikut:

Skor 1: Sangat Tidak Setuju (STS)

Skor 2: Tidak Setuju (TS)

Skor 3: Setuju (S)

Skor 4: Sangat Setuju (SS)

B. DAFTAR PERTANYAAN

1. Pengelolaan Keuangan Desa

| No | PERNYATAAN | STS | TS | S | SS |
|-----|---|-----|----|---|----|
| 1. | Aparat desa melaksanakan penyusunan Rancangan Peraturan Desa mengenai Anggaran Pendapatan dan Belanja Desa (APBDesa) sesuai dengan Rencana Kerja pemerintah (RKPDesa) | | | | |
| 2. | Rancangan peraturan desa mengenai APBDesa diketahui dan disepakati secara bersama-sama | | | | |
| 3. | Aparat desa melakukan pungutan sebagai penerimaan desa sesuai dengan ketentuan dalam peraturan desa yang dibuat. | | | | |
| 4. | Rancangan Peraturan desa disampaikan oleh kepala desa kepada Bupati atau Walikota untuk mendapatkan persetujuan | | | | |
| 5. | Alokasi keuangan desa digunakan sebagaimana diatur dalam peraturan desa dan digunakan untuk kebutuhan desa | | | | |
| 6. | Penggunaan keuangan desa yang ada telah digunakan dengan maksimal untuk kepentingan masyarakat desa | | | | |
| 7. | Bendahara desa membuat pencatatan pada buku kas dan laporan keuangan desa | | | | |
| 8. | Kepala desa memberikan dan menyampaikan laporan realisasi APBDesa kepada Bupati/Wakilkota | | | | |
| 9. | Kepala desa menyampaikan segala laporan semester akhir tahun secara jelas dan lengkap | | | | |
| 10. | Laporan pertanggungjawaban dalam pelaksanaan realisasi APBDesa mencakup segala pendapatan, belanja dan pembiayaan | | | | |

2. Akuntabilitas

| No | PERNYATAAN | STS | TS | S | SS |
|----|---|-----|----|---|----|
| 1. | Tahapan dalam pengelolaan keuangan desa melibatkan unsur-unsur masyarakat | | | | |
| 2. | Aparat desa mengelola keuangan desa dengan jujur dan terhindar dari penyalahgunaan jabatan dan sesuai dengan peraturan yang berlaku | | | | |
| 3. | Aparat desa menggunakan keuangan desa secara ekonomis dan efektif untuk kebutuhan desa | | | | |
| 4. | Aparat desa mampu mempertanggungjawabkan keuangan desa kepada otoritas yang lebih tinggi (<i>vertical</i>) dan kepada masyarakat luas (<i>horizontal</i>) | | | | |
| 5. | Kepala desa pada setiap akhir tahun membagikan hasil dari laporan pertanggungjawaban realisasi anggaran desa | | | | |
| 6. | Aparat Desa berperan aktif dan bertanggungjawab atas keuangan desa yang diberikan oleh Pemerintah Pusat dan Daerah | | | | |
| 7. | Aparat desa mampu mempertanggungjawabkan keuangan desa tanpa menyalahgunakan kekuasaan | | | | |

3. Transparansi

| No | PERNYATAAN | STS | TS | S | SS |
|----|---|-----|----|---|----|
| 1. | Aparat desa menyediakan informasi yang berhubungan dengan pengelolaan keuangan desa dan dapat diketahui oleh masyarakat | | | | |
| 2. | Informasi yang disediakan mudah diakses dan dapat dipahami oleh masyarakat | | | | |
| 3. | Aparat desa menyediakan website atau pemberitahuan terkait dengan informasi yang perlu disampaikan | | | | |
| 4. | Masyarakat memiliki peran dalam pengelolaan keuangan desa dengan ikut serta membantu memutuskan atau melakukan pengawasan | | | | |
| 5. | Aparat desa menyebarkan informasi terkait dengan kegiatan yang direncanakan | | | | |

| | | | | | |
|----|---|--|--|--|--|
| 6. | Laporan pertanggungjawaban dan laporan keuangan desa yang dibuat bisa diakses masyarakat umum | | | | |
| 7. | Aparat desa mampu memberikan kepercayaan kepada masyarakat desa atas keamanan keuangan desa yang dikelola | | | | |

4. Kemampuan Aparat Desa

| No | PERNYATAAN | STS | TS | S | SS |
|----|--|-----|----|---|----|
| 1. | Aparat desa mampu untuk memahami tugas pokok dan fungsinya | | | | |
| 2. | Aparat desa mengikuti pelatihan yang mampu meningkatkan kemampuan dalam mengelola keuangan desa | | | | |
| 3. | Aparat desa mendapatkan tunjangan sesuai dengan beban pekerjaan yang dilakukan | | | | |
| 4. | Aparat desa mampu memahami siklus akuntansi yang memudahkan dalam mengelola keuangan desa | | | | |
| 5. | Aparat desa mempunyai keinginan untuk belajar terus menerus bagi perkembangan desa | | | | |
| 6. | Aparat desa secara bijak dapat melihat kebutuhan-kebutuhan desa yang paling mendesak dalam pengelolaan keuangan desa | | | | |
| 7. | Aparat desa memberikan rasa adil kepada setiap masyarakat Desa | | | | |



| No. | Akuntabilitas (X1) | | | | | | | Total X1 |
|-----|--------------------|------|------|------|------|------|------|-------------|
| | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | |
| 1 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 27 |
| 2 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 26 |
| 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 27 |
| 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 27 |
| 5 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 27 |
| 6 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 27 |
| 7 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 24 |
| 8 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 9 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 10 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 24 |
| 11 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 12 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 13 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 14 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 15 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 16 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 17 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 18 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 26 |
| 19 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 20 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 21 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 22 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 24 |
| 23 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 24 |
| 24 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 25 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 27 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 26 |
| 28 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 29 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 27 |
| 30 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 26 |
| 31 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 26 |
| 32 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 24 |
| 33 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 26 |
| 34 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 26 |
| 35 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 26 |
| 36 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 22 |
| 37 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 23 |
| 38 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 26 |
| 39 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 26 |

| | | | | | | | | |
|----|---|---|---|---|---|---|---|----|
| 40 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 41 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 23 |
| 42 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 25 |
| 43 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 44 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 22 |
| 45 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 46 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 22 |
| 47 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 25 |
| 48 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 49 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 50 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 51 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 52 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 53 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 54 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 55 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 56 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 57 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 22 |
| 58 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 59 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 24 |
| 60 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 61 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 23 |
| 62 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 63 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 24 |
| 64 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 65 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 66 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 67 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 68 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 69 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 70 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 71 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 72 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 73 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 26 |

| No. | Transparansi (X2) | | | | | | | Total X2 |
|-----|-------------------|------|------|------|------|------|------|-------------|
| | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | |
| 1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 5 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 25 |
| 6 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 25 |
| 7 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 23 |
| 8 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 9 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 10 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 23 |
| 11 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 12 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 13 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 14 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 15 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 16 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 17 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 18 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 27 |
| 19 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 23 |
| 20 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 21 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 22 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 23 |
| 23 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 23 |
| 24 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 24 |
| 25 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 24 |
| 26 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 25 |
| 27 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 27 |
| 28 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 29 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 25 |
| 30 | 4 | 3 | 3 | 3 | 4 | 3 | 4 | 24 |
| 31 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 26 |
| 32 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 23 |
| 33 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 22 |
| 34 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 22 |
| 35 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 20 |
| 36 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 37 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 38 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 22 |
| 39 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 22 |

| | | | | | | | | |
|----|---|---|---|---|---|---|---|----|
| 40 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 41 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 23 |
| 42 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 23 |
| 43 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 44 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 22 |
| 45 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 46 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 22 |
| 47 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 27 |
| 48 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 49 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 50 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 51 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 52 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 53 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 54 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 55 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 56 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 23 |
| 57 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 58 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 59 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 60 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 61 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 26 |
| 62 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 63 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 22 |
| 64 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 26 |
| 65 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 66 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 67 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 68 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 26 |
| 69 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 70 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 71 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 72 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 73 | 4 | 4 | 2 | 4 | 3 | 4 | 3 | 24 |

| No. | Kemampuan Aparat Desa (X3) | | | | | | | Total X3 |
|-----|----------------------------|------|------|------|------|------|------|----------|
| | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3.7 | |
| 1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 2 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 24 |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 5 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 26 |
| 6 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 26 |
| 7 | 3 | 3 | 4 | 3 | 4 | 4 | 3 | 24 |
| 8 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 9 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 10 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 23 |
| 11 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 12 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 13 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 14 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 27 |
| 15 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 16 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 23 |
| 17 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 23 |
| 18 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 27 |
| 19 | 4 | 3 | 3 | 3 | 4 | 3 | 4 | 24 |
| 20 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 21 | 3 | 2 | 3 | 3 | 3 | 4 | 4 | 22 |
| 22 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 23 |
| 23 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 23 |
| 24 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 27 |
| 25 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 27 |
| 26 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 27 |
| 27 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 27 |
| 28 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 29 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 27 |
| 30 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 25 |
| 31 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 26 |
| 32 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 23 |
| 33 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 26 |
| 34 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 26 |
| 35 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 36 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 37 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 38 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 26 |
| 39 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 26 |

| | | | | | | | | |
|----|---|---|---|---|---|---|---|----|
| 40 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 22 |
| 41 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 42 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 43 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 44 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 25 |
| 45 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 46 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 23 |
| 47 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 25 |
| 48 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 23 |
| 49 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 23 |
| 50 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 23 |
| 51 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 52 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 53 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 54 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 55 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 56 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 57 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 23 |
| 58 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 59 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 60 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 61 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 22 |
| 62 | 3 | 4 | 3 | 3 | 4 | 4 | 3 | 24 |
| 63 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 22 |
| 64 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 26 |
| 65 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 66 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 67 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 68 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 27 |
| 69 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 70 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 71 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 72 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 73 | 3 | 3 | 3 | 2 | 3 | 3 | 4 | 21 |

| | | | | | | | | | | | |
|----|---|---|---|---|---|---|---|---|---|---|----|
| 40 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 36 |
| 41 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 33 |
| 42 | 4 | 4 | 1 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 34 |
| 43 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| 44 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 31 |
| 45 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 34 |
| 46 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| 47 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| 48 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 35 |
| 49 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 35 |
| 50 | 4 | 4 | 2 | 2 | 4 | 4 | 4 | 3 | 3 | 3 | 33 |
| 51 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 31 |
| 52 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 33 |
| 53 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 31 |
| 54 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 31 |
| 55 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 31 |
| 56 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 31 |
| 57 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 33 |
| 58 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| 59 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 34 |
| 60 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| 61 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 33 |
| 62 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 34 |
| 63 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| 64 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 65 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 66 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 67 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 68 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 37 |
| 69 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 38 |
| 70 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 71 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 72 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 73 | 4 | 4 | 4 | 2 | 4 | 3 | 3 | 4 | 3 | 3 | 34 |



UJI VALIDITAS

| | | Correlations | | | | | | | |
|----------|---------------------|--------------|--------|--------|--------|--------|--------|--------|----------|
| | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | Total_X1 |
| X1.1 | Pearson Correlation | 1 | .471** | .416** | .416** | .612** | .398** | .490** | .665** |
| | Sig. (2-tailed) | | <.001 | <.001 | <.001 | <.001 | <.001 | <.001 | <.001 |
| | N | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |
| X1.2 | Pearson Correlation | .471** | 1 | .759** | .759** | .783** | .582** | .735** | .891** |
| | Sig. (2-tailed) | <.001 | | <.001 | <.001 | <.001 | <.001 | <.001 | <.001 |
| | N | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |
| X1.3 | Pearson Correlation | .416** | .759** | 1 | .779** | .572** | .444** | .676** | .814** |
| | Sig. (2-tailed) | <.001 | <.001 | | <.001 | <.001 | <.001 | <.001 | <.001 |
| | N | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |
| X1.4 | Pearson Correlation | .416** | .759** | .779** | 1 | .627** | .615** | .841** | .882** |
| | Sig. (2-tailed) | <.001 | <.001 | <.001 | | <.001 | <.001 | <.001 | <.001 |
| | N | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |
| X1.5 | Pearson Correlation | .612** | .783** | .572** | .627** | 1 | .488** | .727** | .842** |
| | Sig. (2-tailed) | <.001 | <.001 | <.001 | <.001 | | <.001 | <.001 | <.001 |
| | N | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |
| X1.6 | Pearson Correlation | .398** | .582** | .444** | .615** | .488** | 1 | .642** | .727** |
| | Sig. (2-tailed) | <.001 | <.001 | <.001 | <.001 | <.001 | | <.001 | <.001 |
| | N | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |
| X1.7 | Pearson Correlation | .490** | .735** | .676** | .841** | .727** | .642** | 1 | .895** |
| | Sig. (2-tailed) | <.001 | <.001 | <.001 | <.001 | <.001 | <.001 | | <.001 |
| | N | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |
| Total_X1 | Pearson Correlation | .665** | .891** | .814** | .882** | .842** | .727** | .895** | 1 |
| | Sig. (2-tailed) | <.001 | <.001 | <.001 | <.001 | <.001 | <.001 | <.001 | |
| | N | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |

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

Correlations

| | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | Total_X2 |
|----------|---------------------|--------|--------|--------|--------|--------|--------|--------|----------|
| X2.1 | Pearson Correlation | 1 | .545** | .373** | .618** | .528** | .553** | .505** | .733** |
| | Sig. (2-tailed) | | <.001 | .001 | <.001 | <.001 | <.001 | <.001 | <.001 |
| | N | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |
| X2.2 | Pearson Correlation | .545** | 1 | .430** | .594** | .665** | .658** | .658** | .806** |
| | Sig. (2-tailed) | <.001 | | <.001 | <.001 | <.001 | <.001 | <.001 | <.001 |
| | N | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |
| X2.3 | Pearson Correlation | .373** | .430** | 1 | .387** | .650** | .410** | .504** | .666** |
| | Sig. (2-tailed) | .001 | <.001 | | <.001 | <.001 | <.001 | <.001 | <.001 |
| | N | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |
| X2.4 | Pearson Correlation | .618** | .594** | .387** | 1 | .562** | .808** | .688** | .827** |
| | Sig. (2-tailed) | <.001 | <.001 | <.001 | | <.001 | <.001 | <.001 | <.001 |
| | N | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |
| X2.5 | Pearson Correlation | .528** | .665** | .650** | .562** | 1 | .648** | .758** | .849** |
| | Sig. (2-tailed) | <.001 | <.001 | <.001 | <.001 | | <.001 | <.001 | <.001 |
| | N | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |
| X2.6 | Pearson Correlation | .553** | .658** | .410** | .808** | .648** | 1 | .884** | .878** |
| | Sig. (2-tailed) | <.001 | <.001 | <.001 | <.001 | <.001 | | <.001 | <.001 |
| | N | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |
| X2.7 | Pearson Correlation | .505** | .658** | .504** | .688** | .758** | .884** | 1 | .883** |
| | Sig. (2-tailed) | <.001 | <.001 | <.001 | <.001 | <.001 | <.001 | | <.001 |
| | N | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |
| Total_X2 | Pearson Correlation | .733** | .806** | .666** | .827** | .849** | .878** | .883** | 1 |
| | Sig. (2-tailed) | <.001 | <.001 | <.001 | <.001 | <.001 | <.001 | <.001 | |
| | N | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |

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

Correlations

| | | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3.7 | Total_X3 |
|----------|---------------------|--------|--------|--------|--------|--------|--------|--------|----------|
| X3.1 | Pearson Correlation | 1 | .559** | .643** | .618** | .562** | .603** | .635** | .856** |
| | Sig. (2-tailed) | | <.001 | <.001 | <.001 | <.001 | <.001 | <.001 | <.001 |
| | N | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |
| X3.2 | Pearson Correlation | .559** | 1 | .366** | .503** | .599** | .496** | .412** | .732** |
| | Sig. (2-tailed) | <.001 | | .001 | <.001 | <.001 | <.001 | <.001 | <.001 |
| | N | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |
| X3.3 | Pearson Correlation | .643** | .366** | 1 | .476** | .589** | .406** | .381** | .715** |
| | Sig. (2-tailed) | <.001 | .001 | | <.001 | <.001 | <.001 | <.001 | <.001 |
| | N | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |
| X3.4 | Pearson Correlation | .618** | .503** | .476** | 1 | .492** | .526** | .492** | .764** |
| | Sig. (2-tailed) | <.001 | <.001 | <.001 | | <.001 | <.001 | <.001 | <.001 |
| | N | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |
| X3.5 | Pearson Correlation | .562** | .599** | .589** | .492** | 1 | .540** | .404** | .776** |
| | Sig. (2-tailed) | <.001 | <.001 | <.001 | <.001 | | <.001 | <.001 | <.001 |
| | N | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |
| X3.6 | Pearson Correlation | .603** | .496** | .406** | .526** | .540** | 1 | .749** | .799** |
| | Sig. (2-tailed) | <.001 | <.001 | <.001 | <.001 | <.001 | | <.001 | <.001 |
| | N | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |
| X3.7 | Pearson Correlation | .635** | .412** | .381** | .492** | .404** | .749** | 1 | .752** |
| | Sig. (2-tailed) | <.001 | <.001 | <.001 | <.001 | <.001 | <.001 | | <.001 |
| | N | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |
| Total_X3 | Pearson Correlation | .856** | .732** | .715** | .764** | .776** | .799** | .752** | 1 |
| | Sig. (2-tailed) | <.001 | <.001 | <.001 | <.001 | <.001 | <.001 | <.001 | |
| | N | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |

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

Correlations

| | | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 | Y.7 | Y.8 | Y.9 | Y.10 | Total_Y |
|---------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|
| Y.1 | Pearson Correlation | 1 | .615** | .198 | .233* | .479** | .294* | .491** | .377** | .405** | .326** | .624** |
| | Sig. (2-tailed) | | <.001 | .093 | .048 | <.001 | .012 | <.001 | .001 | <.001 | .005 | <.001 |
| | N | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |
| Y.2 | Pearson Correlation | .615** | 1 | .285* | .387** | .491** | .422** | .514** | .505** | .457** | .493** | .746** |
| | Sig. (2-tailed) | <.001 | | .015 | <.001 | <.001 | <.001 | <.001 | <.001 | <.001 | <.001 | <.001 |
| | N | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |
| Y.3 | Pearson Correlation | .198 | .285* | 1 | .420** | .269* | .443** | .224 | .342** | .372** | .380** | .627** |
| | Sig. (2-tailed) | .093 | .015 | | <.001 | .021 | <.001 | .057 | .003 | .001 | <.001 | <.001 |
| | N | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |
| Y.4 | Pearson Correlation | .233* | .387** | .420** | 1 | .387** | .412** | .291* | .403** | .382** | .353** | .648** |
| | Sig. (2-tailed) | .048 | <.001 | <.001 | | <.001 | <.001 | .013 | <.001 | <.001 | .002 | <.001 |
| | N | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |
| Y.5 | Pearson Correlation | .479** | .491** | .269* | .387** | 1 | .516** | .482** | .442** | .262* | .301** | .668** |
| | Sig. (2-tailed) | <.001 | <.001 | .021 | <.001 | | <.001 | <.001 | <.001 | .025 | .010 | <.001 |
| | N | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |
| Y.6 | Pearson Correlation | .294* | .422** | .443** | .412** | .516** | 1 | .560** | .327** | .423** | .397** | .711** |
| | Sig. (2-tailed) | .012 | <.001 | <.001 | <.001 | <.001 | | <.001 | .005 | <.001 | <.001 | <.001 |
| | N | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |
| Y.7 | Pearson Correlation | .491** | .514** | .224 | .291* | .482** | .560** | 1 | .401** | .369** | .401** | .681** |
| | Sig. (2-tailed) | <.001 | <.001 | .057 | .013 | <.001 | <.001 | | <.001 | .001 | <.001 | <.001 |
| | N | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |
| Y.8 | Pearson Correlation | .377** | .505** | .342** | .403** | .442** | .327** | .401** | 1 | .351** | .485** | .680** |
| | Sig. (2-tailed) | .001 | <.001 | .003 | <.001 | <.001 | .005 | <.001 | | .002 | <.001 | <.001 |
| | N | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |
| Y.9 | Pearson Correlation | .405** | .457** | .372** | .382** | .262* | .423** | .369** | .351** | 1 | .589** | .680** |
| | Sig. (2-tailed) | <.001 | <.001 | .001 | <.001 | .025 | <.001 | .001 | .002 | | <.001 | <.001 |
| | N | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |
| Y.10 | Pearson Correlation | .326** | .493** | .380** | .353** | .301** | .397** | .401** | .485** | .589** | 1 | .697** |
| | Sig. (2-tailed) | .005 | <.001 | <.001 | .002 | .010 | <.001 | <.001 | <.001 | <.001 | | <.001 |
| | N | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |
| Total_Y | Pearson Correlation | .624** | .746** | .627** | .648** | .668** | .711** | .681** | .680** | .680** | .697** | 1 |
| | Sig. (2-tailed) | <.001 | <.001 | <.001 | <.001 | <.001 | <.001 | <.001 | <.001 | <.001 | <.001 | |
| | N | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 |

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

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



UJI RELIABILITAS

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 73 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 73 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .917 | .917 | 7 |

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 73 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 73 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .909 | .910 | 7 |

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 73 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 73 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .886 | .886 | 7 |

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 73 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 73 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .862 | .869 | 10 |



UJI NORMALITAS

One-Sample Kolmogorov-Smirnov Test

| | | | |
|--|-------------------------|-------------------------|------|
| | | Unstandardized Residual | |
| N | | 73 | |
| Normal Parameters ^{a,b} | Mean | .0000000 | |
| | Std. Deviation | 1.89613081 | |
| Most Extreme Differences | Absolute | .094 | |
| | Positive | .068 | |
| | Negative | -.094 | |
| Test Statistic | | .094 | |
| Asymp. Sig. (2-tailed) ^c | | .175 | |
| Monte Carlo Sig. (2-tailed) ^d | Sig. | .113 | |
| | 99% Confidence Interval | Lower Bound | .104 |
| | | Upper Bound | .121 |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.



UJI MULTIKOLINEARITAS

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized | t | Sig. | Collinearity Statistics | |
|-------|------------|-----------------------------|------------|----------------------|--------|-------|-------------------------|-------|
| | | B | Std. Error | Coefficients Beta | | | Tolerance | VIF |
| 1 | (Constant) | 9.231 | 2.097 | | 4.401 | <.001 | | |
| | X1 | .497 | .165 | .405 | 3.016 | .004 | .236 | 4.230 |
| | X2 | -.210 | .164 | -.167 | -1.285 | .203 | .253 | 3.948 |
| | X3 | .782 | .185 | .611 | 4.234 | <.001 | .204 | 4.894 |

a. Dependent Variable: Y





UJI HETEROKEDASTISITAS

Variables Entered/Removed^a

| Model | Variables Entered | Variables Removed | Method |
|-------|--|-------------------|--------|
| 1 | Kemampuan Aparat Desa, Transparansi, Akuntabilitas | . | Enter |

a. Dependent Variable: RES2

b. All requested variables entered.

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .170 ^a | .029 | -.013 | 1.15301 |

a. Predictors: (Constant), Kemampuan Aparat Desa, Transparansi, Akuntabilitas

ANOVA^a

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|------|-------------------|
| 1 | Regression | 2.731 | 3 | .910 | .685 | .564 ^b |
| | Residual | 91.730 | 69 | 1.329 | | |
| | Total | 94.462 | 72 | | | |

a. Dependent Variable: RES2

b. Predictors: (Constant), Kemampuan Aparat Desa, Transparansi, Akuntabilitas

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|-----------------------|-----------------------------|------------|---------------------------|-------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 2.980 | 1.249 | | 2.387 | .020 |
| | Akuntabilitas | -.006 | .098 | -.014 | -.057 | .955 |
| | Transparansi | -.092 | .097 | -.223 | -.947 | .347 |
| | Kemampuan Aparat Desa | .034 | .110 | .082 | .313 | .755 |

a. Dependent Variable: RES2



UJI STATISTIK DESKRIPTIF

Statistics

| | | Usia | Jenis Kelamin | Pendidikan | Lama Bekerja | Jabatan |
|---|---------|------|---------------|------------|--------------|---------|
| N | Valid | 73 | 73 | 73 | 73 | 73 |
| | Missing | 0 | 0 | 0 | 0 | 0 |

Usia

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------------|-----------|---------|---------------|--------------------|
| Valid | 20-29 tahun | 8 | 11.0 | 11.0 | 11.0 |
| | 30-39 tahun | 13 | 17.8 | 17.8 | 28.8 |
| | 40-49 tahun | 21 | 28.8 | 28.8 | 57.5 |
| | 50-59 tahun | 27 | 37.0 | 37.0 | 94.5 |
| | 60-69 tahun | 4 | 5.5 | 5.5 | 100.0 |
| | Total | 73 | 100.0 | 100.0 | |

Jenis Kelamin

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|-----------|---------|---------------|--------------------|
| Valid | Laki-Laki | 53 | 72.6 | 72.6 | 72.6 |
| | Perempuan | 20 | 27.4 | 27.4 | 100.0 |
| | Total | 73 | 100.0 | 100.0 | |

Pendidikan

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----|-----------|---------|---------------|--------------------|
| Valid | SMA | 43 | 58.9 | 58.9 | 58.9 |
| | D2 | 1 | 1.4 | 1.4 | 60.3 |

| | | | | | |
|--|-------|----|-------|-------|-------|
| | D3 | 7 | 9.6 | 9.6 | 69.9 |
| | S1 | 22 | 30.1 | 30.1 | 100.0 |
| | Total | 73 | 100.0 | 100.0 | |

Lama Bekerja

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|------------|-----------|---------|---------------|--------------------|
| Valid | 1-5 tahun | 28 | 38.4 | 38.4 | 38.4 |
| | 6-10 tahun | 6 | 8.2 | 8.2 | 46.6 |
| | > 10 tahun | 39 | 53.4 | 53.4 | 100.0 |
| | Total | 73 | 100.0 | 100.0 | |

Jabatan

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|--------------------------|-----------|---------|---------------|--------------------|
| Valid | Kepala Desa | 6 | 8.2 | 8.2 | 8.2 |
| | Sekretariat Desa | 9 | 12.3 | 12.3 | 20.5 |
| | Kebayan | 18 | 24.7 | 24.7 | 45.2 |
| | Kasi Pemerintahan | 8 | 11.0 | 11.0 | 56.2 |
| | Kasi Pelayanan | 6 | 8.2 | 8.2 | 64.4 |
| | Kasi Kesejahteraan | 6 | 8.2 | 8.2 | 72.6 |
| | Kaur Tata Usaha dan Umum | 8 | 11.0 | 11.0 | 83.6 |
| | Kaur Perencanaan | 3 | 4.1 | 4.1 | 87.7 |
| | Kaur Keuangan | 8 | 11.0 | 11.0 | 98.6 |
| | Staff IT | 1 | 1.4 | 1.4 | 100.0 |
| | Total | 73 | 100.0 | 100.0 | |

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|----|---------|---------|--------|----------------|
| X1 | 73 | 3.00 | 4.00 | 3.4733 | .40664 |
| X2 | 73 | 2.86 | 4.00 | 3.3681 | .39612 |
| X3 | 73 | 3.00 | 4.00 | 3.4485 | .39058 |
| Y | 73 | 2.90 | 4.00 | 3.5233 | .34981 |
| Valid N (listwise) | 73 | | | | |



UJI HIPOTESIS

Variables Entered/Removed^a

| Model | Variables Entered | Variables Removed | Method |
|--|--|-------------------|--------|
| 1 | Kemampuan Aparat Desa, Transparansi, Akuntabilitas | . | Enter |
| a. Dependent Variable: Pengelolaan Keuangan Desa | | | |
| b. All requested variables entered. | | | |

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .840 ^a | .706 | .693 | 1.937 |

a. Predictors: (Constant), Kemampuan Aparat Desa, Transparansi, Akuntabilitas

ANOVA^a

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|--------|--------------------|
| 1 | Regression | 622.179 | 3 | 207.393 | 55.281 | <.001 ^b |
| | Residual | 258.862 | 69 | 3.752 | | |
| | Total | 881.041 | 72 | | | |

a. Dependent Variable: Pengelolaan Keuangan Desa

b. Predictors: (Constant), Kemampuan Aparat Desa, Transparansi, Akuntabilitas

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|-----------------------|-----------------------------|------------|---------------------------|--------|-------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 9.231 | 2.097 | | 4.401 | <.001 |
| | Akuntabilitas | .497 | .165 | .405 | 3.016 | .004 |
| | Transparansi | -.210 | .164 | -.167 | -1.285 | .203 |
| | Kemampuan Aparat Desa | .782 | .185 | .611 | 4.234 | <.001 |

a. Dependent Variable: Pengelolaan Keuangan Desa