

## KUESIONER PENELITIAN

Yth. Bapak/Ibu Responden  
di Tempat

Dengan hormat,

Dalam rangka penyusunan skripsi sebagai salah satu syarat untuk mencapai gelar D-IV pada Politeknik Negeri Sriwijaya (Polsri), maka saya :

Nama : Yuni Aryana

NIM : 061540512000

Jurusan / Prodi : Akuntansi / Akuntansi Sektor Publik

bermaksud melakukan penelitian ilmiah untuk penyusunan skripsi dengan judul **“Pengaruh Kompetensi Aparatur Desa, Peran Perangkat Desa dan Partisipasi Masyarakat Terhadap Akuntabilitas Pengelolaan Dana Desa Pada Kecamatan Lubai Ulu Kabupaten Muara Enim”**.

Saya sangat membutuhkan beberapa informasi untuk mendukung penelitian yang akan dilakukan. Dengan segala kerendahan hati, saya mohon kiranya Bapak/Ibu berkenan meluangkan waktu untuk menjadi responden dan mengisi kuesioner ini secara lengkap, serta memberikan jawaban pada setiap pertanyaan kuesioner sebagaimana sesuai dengan kenyataan pada diri Bapak/Ibu. Kuesioner ini hanya untuk keperluan skripsi, tidak untuk dipublikasikan secara luas, sehingga kerahasiaan data yang diisi dapat dijaga.

Atas kesediaan Bapak/Ibu meluangkan waktu untuk mengisi dan menjawab semua pertanyaan dalam kuesioner penelitian ini dengan lengkap dan sesuai dengan kenyataan, saya ucapkan terima kasih.

Hormat Saya,

**1. IDENTITAS RESPONDEN**

Nama : .....

Jenis kelamin :  Laki-laki  Perempuan

Umur (tahun) : .....

Pendidikan Terakhir :  SMA  D3  S1  S2  S3

Jabatan : .....

Latar Belakang Pendidikan :  Akuntansi  Manajemen  
 Ilmu Ekonomi  Hukum  
 Teknik  Lain-lain

Masa Kerja : .....

**2. PROFIL DESA**

Nama Desa :

Alamat Desa :

**3. PETUNJUK PENGISIAN**

Petunjuk Pengisian Peneliti mengharapkan Bapak dan Ibu menjawab pertanyaan dibawah ini sesuai dengan kondisi tempat Bapak atau Ibu bekerja dengan memberi tanda ceklist (√) pada tabel yang sudah tersedia dengan memilih :

Skor/Nilai 1 : Sangat Tidak Setuju (STS)  
Skor/Nilai 2 : Tidak Setuju (TS)  
Skor/Nilai 3 : Netral (N)  
Skor/Nilai 4 : Setuju (S)  
Skor/Nilai 5 : Sangat Setuju (SS)

## DAFTAR PERNYATAAN

### 1. Kompetensi Aparatur Desa (X1)

| No                               | Pertanyaan   | STS | TS | N | S | SS |
|----------------------------------|--|-----|----|---|---|----|
| Pengetahuan ( <i>Knowledge</i> ) |  |     |    |   |   |    |
| 1.                               | Aparatur Desa mampu memahami siklus akuntansi dengan baik  |     |    |   |   |    |
| 2.                               | Tugas pokok, fungsi, dan uraian tugas merupakan hal yang harus dipahami                                  |     |    |   |   |    |
| 3.                               | Pengetahuan akan teknologi informasi menunjang kemampuan dalam bekerja                                   |     |    |   |   |    |
| Keahlian ( <i>Skill</i> )        |  |     |    |   |   |    |
| 4.                               | Aparatur Desa mampu membuat jurnal untuk setiap transaksi dengan benar                                   |     |    |   |   |    |
| 5.                               | Aparatur Desa mampu memposting jurnal ke dalam buku besar  |     |    |   |   |    |
| 6.                               | Pelatihan terkait dengan penyusunan laporan Keuangan berguna untuk mengembangkan kemampuan aparatur desa |     |    |   |   |    |
| 7.                               | Aparatur Desa mampu untuk menyusun dan meyajikan laporan keuangan dengan baik                            |     |    |   |   |    |
| 8.                               | Aparatur Desa dapat memecahkan masalah yang terjadi dalam pekerjaan                                      |     |    |   |   |    |
| Perilaku ( <i>Attitude</i> )     |  |     |    |   |   |    |
| 9.                               | Memiliki tanggung jawab social dalam kepentingan public  |     |    |   |   |    |
| 10.                              | Mempunyai kemauan unutm mengembangkan diri dan belajar terus menerus                                     |     |    |   |   |    |

|     |   |  |  |  |  |  |
|-----|---|--|--|--|--|--|
| 11. | Dapat melakukan pekerjaan dengan kualitas kerja dengan baik |  |  |  |  |  |
|-----|---|--|--|--|--|--|

## 2. Peran Perangkat Desa

| No  | Pertanyaan   | STS | TS | N | S | SS |
|-----|--|-----|----|---|---|----|
| 12. | Kepala Desa menetapkan kebijakan tentang pelaksanaan APBDes  |     |    |   |   |    |
| 13. | Kepala Desa melaksanakan pengelolaan Keuangan dibantu oleh perangkat desa  |     |    |   |   |    |
| 14. | Sekretaris Desa menyusun dan melaksanakan kebijakan pengelolaan APBDes   |     |    |   |   |    |
| 15. | Sekretaris Desa menyusun rencana peraturan desa tentang APBDes, perubahan APBDes dan pertanggungjawaban pelaksanaan APBDes |     |    |   |   |    |
| 16. | Sekretaris Desa melakukan pengendalian terhadap pelaksanaan kegiatan yang telah ditetapkan dalam APBDes                    |     |    |   |   |    |
| 17. | Sekretaris Desa menyusun laporan dan pertanggungjawaban pelaksanaan APBDes   |     |    |   |   |    |
| 18. | Sekretaris Desa melakukan verifikasi terhadap bukti-bukti penerimaan dan pengeluaran APBDes                                |     |    |   |   |    |
| 19. | Kepala Seksi menyusun rencana pelaksanaan kegiatan yang menjadi tanggungjawabnya   |     |    |   |   |    |
| 20. | Kepala Seksi melaksanakan kegiatan dan/atau bersama lembaga kemasyarakatan desa yang                                       |     |    |   |   |    |

|     |  |  |  |  |  |  |
|-----|--|--|--|--|--|--|
|     | telah ditetapkan didalam APBDes  |  |  |  |  |  |
| 21. | Kepala Seksi melaporkan perkembangan pelaksanaan kegiatan kepada kepala desa   |  |  |  |  |  |
| 22. | Kepala Seksi menyiapkan dokumen anggaran atas beban pengeluaran pelaksanaan kegiatan                                       |  |  |  |  |  |
|     |  |  |  |  |  |  |
| 23. | Bendahara menerima, menyimpan, menyetorkan/membayar, menatausahakan dan mempertanggungjawabkan penerimaan pendapatan desa  |  |  |  |  |  |
| 24. | Bendahara menerima, menyimpan, menyetorkan/membayar, menatausahakan dan mempertanggungjawabkan pengeluaran pendapatan desa |  |  |  |  |  |

### 3. Partisipasi Masyarakat

| No                    | Pertanyaan  | STS | TS | N | S | SS |
|-----------------------|---|-----|----|---|---|----|
| Pengambilan Keputusan |   |     |    |   |   |    |
| 25.                   | Masyarakat terlibat dalam pengambilan keputusan proram-program desa |     |    |   |   |    |
| Penyusunan Anggaran   |   |     |    |   |   |    |
| 26.                   | Masyarakat mengusulkan rencana anggaran                             |     |    |   |   |    |
| 27.                   | Masyarakat terlibat dalam rapat paripurna                           |     |    |   |   |    |
| Pelaksanaan Anggaran  |   |     |    |   |   |    |
| 28.                   | Masyarakat terlibat mengawasi dan melaporkan                        |     |    |   |   |    |

|     |   |  |  |  |  |  |
|-----|---|--|--|--|--|--|
| 29. | Masyarakat memberi penilaian pelaksanaan anggaran |  |  |  |  |  |
| 30. | Masyarakat memberi penghargaan                    |  |  |  |  |  |

#### 4. Akuntabilitas Pengelolaan Dana Desa

| No                  | Pertanyaan  | STS | TS | N | S | SS |
|---------------------|---|-----|----|---|---|----|
| Kejujuran dan Hukum |   |     |    |   |   |    |
| 31.                 | Tahapan pengelolaan keuangan dana desa melibatkan unsur-unsur masyarakat  |     |    |   |   |    |
| 32.                 | Pengelolaan keuangan dana desa disusun secara jujur, terhindar dari penyalahgunaan jabatan dan sesuai dengan hukum. |     |    |   |   |    |
| 33.                 | Pengelolaan dana desa disajikan secara terbuka, cepat dan tepat kepada seluruh masyarakat                           |     |    |   |   |    |
| 34.                 | Pertimbangan tujuan dan hasil yang tercapai optimal dengan biaya yang minimal                                       |     |    |   |   |    |

| Proses |  |  |  |  |  |  |
|--------|--|--|--|--|--|--|
| 35.    | Pengelolaan dana desa dipertanggungjawabkan kepada otoritas yang lebih tinggi (vertical) dan kepada masyarakat luas (horizontal) |  |  |  |  |  |



**Titik Persentase Distribusi t (df = 1 - 40)**

| Pr | 0.25    | 0.10    | 0.05    | 0.025    | 0.01     | 0.005    | 0.001     |
|----|---------|---------|---------|----------|----------|----------|-----------|
| df | 0.50    | 0.20    | 0.10    | 0.050    | 0.02     | 0.010    | 0.002     |
| 1  | 1.00000 | 3.07768 | 6.31375 | 12.70620 | 31.82052 | 63.65674 | 318.30884 |
| 2  | 0.81650 | 1.88562 | 2.91999 | 4.30265  | 6.96456  | 9.92484  | 22.32712  |
| 3  | 0.76489 | 1.63774 | 2.35336 | 3.18245  | 4.54070  | 5.84091  | 10.21453  |
| 4  | 0.74070 | 1.53321 | 2.13185 | 2.77645  | 3.74695  | 4.60409  | 7.17318   |
| 5  | 0.72669 | 1.47588 | 2.01505 | 2.57058  | 3.36493  | 4.03214  | 5.89343   |
| 6  | 0.71756 | 1.43976 | 1.94318 | 2.44691  | 3.14267  | 3.70743  | 5.20763   |
| 7  | 0.71114 | 1.41492 | 1.89458 | 2.36462  | 2.99795  | 3.49948  | 4.78529   |
| 8  | 0.70639 | 1.39682 | 1.85955 | 2.30600  | 2.89646  | 3.35539  | 4.50079   |
| 9  | 0.70272 | 1.38303 | 1.83311 | 2.26216  | 2.82144  | 3.24984  | 4.29681   |
| 10 | 0.69981 | 1.37218 | 1.81246 | 2.22814  | 2.76377  | 3.16927  | 4.14370   |
| 11 | 0.69745 | 1.36343 | 1.79588 | 2.20099  | 2.71808  | 3.10581  | 4.02470   |
| 12 | 0.69548 | 1.35622 | 1.78229 | 2.17881  | 2.68100  | 3.05454  | 3.92963   |
| 13 | 0.69383 | 1.35017 | 1.77093 | 2.16037  | 2.65031  | 3.01228  | 3.85198   |
| 14 | 0.69242 | 1.34503 | 1.76131 | 2.14479  | 2.62449  | 2.97684  | 3.78739   |
| 15 | 0.69120 | 1.34061 | 1.75305 | 2.13145  | 2.60248  | 2.94671  | 3.73283   |
| 16 | 0.69013 | 1.33676 | 1.74588 | 2.11991  | 2.58349  | 2.92078  | 3.68615   |
| 17 | 0.68920 | 1.33338 | 1.73961 | 2.10982  | 2.56693  | 2.89823  | 3.64577   |
| 18 | 0.68836 | 1.33039 | 1.73406 | 2.10092  | 2.55238  | 2.87844  | 3.61048   |
| 19 | 0.68762 | 1.32773 | 1.72913 | 2.09302  | 2.53948  | 2.86093  | 3.57940   |
| 20 | 0.68695 | 1.32534 | 1.72472 | 2.08596  | 2.52798  | 2.84534  | 3.55181   |
| 21 | 0.68635 | 1.32319 | 1.72074 | 2.07961  | 2.51765  | 2.83136  | 3.52715   |
| 22 | 0.68581 | 1.32124 | 1.71714 | 2.07387  | 2.50832  | 2.81876  | 3.50499   |
| 23 | 0.68531 | 1.31946 | 1.71387 | 2.06866  | 2.49987  | 2.80734  | 3.48496   |
| 24 | 0.68485 | 1.31784 | 1.71088 | 2.06390  | 2.49216  | 2.79694  | 3.46678   |
| 25 | 0.68443 | 1.31635 | 1.70814 | 2.05954  | 2.48511  | 2.78744  | 3.45019   |
| 26 | 0.68404 | 1.31497 | 1.70562 | 2.05553  | 2.47863  | 2.77871  | 3.43500   |
| 27 | 0.68368 | 1.31370 | 1.70329 | 2.05183  | 2.47266  | 2.77068  | 3.42103   |
| 28 | 0.68335 | 1.31253 | 1.70113 | 2.04841  | 2.46714  | 2.76326  | 3.40816   |
| 29 | 0.68304 | 1.31143 | 1.69913 | 2.04523  | 2.46202  | 2.75639  | 3.39624   |
| 30 | 0.68276 | 1.31042 | 1.69726 | 2.04227  | 2.45726  | 2.75000  | 3.38518   |
| 31 | 0.68249 | 1.30946 | 1.69552 | 2.03951  | 2.45282  | 2.74404  | 3.37490   |
| 32 | 0.68223 | 1.30857 | 1.69389 | 2.03693  | 2.44868  | 2.73848  | 3.36531   |
| 33 | 0.68200 | 1.30774 | 1.69236 | 2.03452  | 2.44479  | 2.73328  | 3.35634   |
| 34 | 0.68177 | 1.30695 | 1.69092 | 2.03224  | 2.44115  | 2.72839  | 3.34793   |
| 35 | 0.68156 | 1.30621 | 1.68957 | 2.03011  | 2.43772  | 2.72381  | 3.34005   |
| 36 | 0.68137 | 1.30551 | 1.68830 | 2.02809  | 2.43449  | 2.71948  | 3.33262   |
| 37 | 0.68118 | 1.30485 | 1.68709 | 2.02619  | 2.43145  | 2.71541  | 3.32563   |
| 38 | 0.68100 | 1.30423 | 1.68595 | 2.02439  | 2.42857  | 2.71156  | 3.31903   |
| 39 | 0.68083 | 1.30364 | 1.68488 | 2.02269  | 2.42584  | 2.70791  | 3.31279   |
| 40 | 0.68067 | 1.30308 | 1.68385 | 2.02108  | 2.42326  | 2.70446  | 3.30688   |





**Titik Persentase Distribusi t (df = 41 - 80)**

| Pr | 0.25    | 0.10    | 0.05    | 0.025   | 0.01    | 0.005   | 0.001   |
|----|---------|---------|---------|---------|---------|---------|---------|
| df | 0.50    | 0.20    | 0.10    | 0.050   | 0.02    | 0.010   | 0.002   |
| 41 | 0.68052 | 1.30254 | 1.68288 | 2.01954 | 2.42080 | 2.70118 | 3.30127 |
| 42 | 0.68038 | 1.30204 | 1.68195 | 2.01808 | 2.41847 | 2.69807 | 3.29595 |
| 43 | 0.68024 | 1.30155 | 1.68107 | 2.01669 | 2.41625 | 2.69510 | 3.29089 |
| 44 | 0.68011 | 1.30109 | 1.68023 | 2.01537 | 2.41413 | 2.69228 | 3.28607 |
| 45 | 0.67998 | 1.30065 | 1.67943 | 2.01410 | 2.41212 | 2.68959 | 3.28148 |
| 46 | 0.67986 | 1.30023 | 1.67866 | 2.01290 | 2.41019 | 2.68701 | 3.27710 |
| 47 | 0.67975 | 1.29982 | 1.67793 | 2.01174 | 2.40835 | 2.68456 | 3.27291 |
| 48 | 0.67964 | 1.29944 | 1.67722 | 2.01063 | 2.40658 | 2.68220 | 3.26891 |
| 49 | 0.67953 | 1.29907 | 1.67655 | 2.00958 | 2.40489 | 2.67995 | 3.26508 |
| 50 | 0.67943 | 1.29871 | 1.67591 | 2.00856 | 2.40327 | 2.67779 | 3.26141 |
| 51 | 0.67933 | 1.29837 | 1.67528 | 2.00758 | 2.40172 | 2.67572 | 3.25789 |
| 52 | 0.67924 | 1.29805 | 1.67469 | 2.00665 | 2.40022 | 2.67373 | 3.25451 |
| 53 | 0.67915 | 1.29773 | 1.67412 | 2.00575 | 2.39879 | 2.67182 | 3.25127 |
| 54 | 0.67906 | 1.29743 | 1.67356 | 2.00488 | 2.39741 | 2.66998 | 3.24815 |
| 55 | 0.67898 | 1.29713 | 1.67303 | 2.00404 | 2.39608 | 2.66822 | 3.24515 |
| 56 | 0.67890 | 1.29685 | 1.67252 | 2.00324 | 2.39480 | 2.66651 | 3.24226 |
| 57 | 0.67882 | 1.29658 | 1.67203 | 2.00247 | 2.39357 | 2.66487 | 3.23948 |
| 58 | 0.67874 | 1.29632 | 1.67155 | 2.00172 | 2.39238 | 2.66329 | 3.23680 |
| 59 | 0.67867 | 1.29607 | 1.67109 | 2.00100 | 2.39123 | 2.66176 | 3.23421 |
| 60 | 0.67860 | 1.29582 | 1.67065 | 2.00030 | 2.39012 | 2.66028 | 3.23171 |
| 61 | 0.67853 | 1.29558 | 1.67022 | 1.99962 | 2.38905 | 2.65886 | 3.22930 |
| 62 | 0.67847 | 1.29536 | 1.66980 | 1.99897 | 2.38801 | 2.65748 | 3.22696 |
| 63 | 0.67840 | 1.29513 | 1.66940 | 1.99834 | 2.38701 | 2.65615 | 3.22471 |
| 64 | 0.67834 | 1.29492 | 1.66901 | 1.99773 | 2.38604 | 2.65485 | 3.22253 |
| 65 | 0.67828 | 1.29471 | 1.66864 | 1.99714 | 2.38510 | 2.65360 | 3.22041 |
| 66 | 0.67823 | 1.29451 | 1.66827 | 1.99656 | 2.38419 | 2.65239 | 3.21837 |
| 67 | 0.67817 | 1.29432 | 1.66792 | 1.99601 | 2.38330 | 2.65122 | 3.21639 |
| 68 | 0.67811 | 1.29413 | 1.66757 | 1.99547 | 2.38245 | 2.65008 | 3.21446 |
| 69 | 0.67806 | 1.29394 | 1.66724 | 1.99495 | 2.38161 | 2.64898 | 3.21260 |
| 70 | 0.67801 | 1.29376 | 1.66691 | 1.99444 | 2.38081 | 2.64790 | 3.21079 |
| 71 | 0.67796 | 1.29359 | 1.66660 | 1.99394 | 2.38002 | 2.64686 | 3.20903 |
| 72 | 0.67791 | 1.29342 | 1.66629 | 1.99346 | 2.37926 | 2.64585 | 3.20733 |
| 73 | 0.67787 | 1.29326 | 1.66600 | 1.99300 | 2.37852 | 2.64487 | 3.20567 |
| 74 | 0.67782 | 1.29310 | 1.66571 | 1.99254 | 2.37780 | 2.64391 | 3.20406 |
| 75 | 0.67778 | 1.29294 | 1.66543 | 1.99210 | 2.37710 | 2.64298 | 3.20249 |
| 76 | 0.67773 | 1.29279 | 1.66515 | 1.99167 | 2.37642 | 2.64208 | 3.20096 |
| 77 | 0.67769 | 1.29264 | 1.66488 | 1.99125 | 2.37576 | 2.64120 | 3.19948 |
| 78 | 0.67765 | 1.29250 | 1.66462 | 1.99085 | 2.37511 | 2.64034 | 3.19804 |
| 79 | 0.67761 | 1.29236 | 1.66437 | 1.99045 | 2.37448 | 2.63950 | 3.19663 |
| 80 | 0.67757 | 1.29222 | 1.66412 | 1.99006 | 2.37387 | 2.63869 | 3.19526 |

**Titik Persentase Distribusi F untuk Probabilita = 0,05**

| df untuk penyebut (N2) | df untuk pembilang (N1) |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
|------------------------|-------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
|                        | 1                       | 2     | 3     | 4     | 5     | 6     | 7     | 8     | 9     | 10    | 11    | 12    | 13    | 14    | 15    |
| 1                      | 161                     | 199   | 216   | 225   | 230   | 234   | 237   | 239   | 241   | 242   | 243   | 244   | 245   | 245   | 246   |
| 2                      | 18.51                   | 19.00 | 19.16 | 19.25 | 19.30 | 19.33 | 19.35 | 19.37 | 19.38 | 19.40 | 19.40 | 19.41 | 19.42 | 19.42 | 19.43 |
| 3                      | 10.13                   | 9.55  | 9.28  | 9.12  | 9.01  | 8.94  | 8.89  | 8.85  | 8.81  | 8.79  | 8.76  | 8.74  | 8.73  | 8.71  | 8.70  |
| 4                      | 7.71                    | 6.94  | 6.59  | 6.39  | 6.26  | 6.16  | 6.09  | 6.04  | 6.00  | 5.96  | 5.94  | 5.91  | 5.89  | 5.87  | 5.86  |
| 5                      | 6.61                    | 5.79  | 5.41  | 5.19  | 5.05  | 4.95  | 4.88  | 4.82  | 4.77  | 4.74  | 4.70  | 4.68  | 4.66  | 4.64  | 4.62  |
| 6                      | 5.99                    | 5.14  | 4.76  | 4.53  | 4.39  | 4.28  | 4.21  | 4.15  | 4.10  | 4.06  | 4.03  | 4.00  | 3.98  | 3.96  | 3.94  |
| 7                      | 5.59                    | 4.74  | 4.35  | 4.12  | 3.97  | 3.87  | 3.79  | 3.73  | 3.68  | 3.64  | 3.60  | 3.57  | 3.55  | 3.53  | 3.51  |
| 8                      | 5.32                    | 4.46  | 4.07  | 3.84  | 3.69  | 3.58  | 3.50  | 3.44  | 3.39  | 3.35  | 3.31  | 3.28  | 3.26  | 3.24  | 3.22  |
| 9                      | 5.12                    | 4.26  | 3.86  | 3.63  | 3.48  | 3.37  | 3.29  | 3.23  | 3.18  | 3.14  | 3.10  | 3.07  | 3.05  | 3.03  | 3.01  |
| 10                     | 4.96                    | 4.10  | 3.71  | 3.48  | 3.33  | 3.22  | 3.14  | 3.07  | 3.02  | 2.98  | 2.94  | 2.91  | 2.89  | 2.86  | 2.85  |
| 11                     | 4.84                    | 3.98  | 3.59  | 3.36  | 3.20  | 3.09  | 3.01  | 2.95  | 2.90  | 2.85  | 2.82  | 2.79  | 2.76  | 2.74  | 2.72  |
| 12                     | 4.75                    | 3.89  | 3.49  | 3.26  | 3.11  | 3.00  | 2.91  | 2.85  | 2.80  | 2.75  | 2.72  | 2.69  | 2.66  | 2.64  | 2.62  |
| 13                     | 4.67                    | 3.81  | 3.41  | 3.18  | 3.03  | 2.92  | 2.83  | 2.77  | 2.71  | 2.67  | 2.63  | 2.60  | 2.58  | 2.55  | 2.53  |
| 14                     | 4.60                    | 3.74  | 3.34  | 3.11  | 2.96  | 2.85  | 2.76  | 2.70  | 2.65  | 2.60  | 2.57  | 2.53  | 2.51  | 2.48  | 2.46  |
| 15                     | 4.54                    | 3.68  | 3.29  | 3.06  | 2.90  | 2.79  | 2.71  | 2.64  | 2.59  | 2.54  | 2.51  | 2.48  | 2.45  | 2.42  | 2.40  |
| 16                     | 4.49                    | 3.63  | 3.24  | 3.01  | 2.85  | 2.74  | 2.66  | 2.59  | 2.54  | 2.49  | 2.46  | 2.42  | 2.40  | 2.37  | 2.35  |
| 17                     | 4.45                    | 3.59  | 3.20  | 2.96  | 2.81  | 2.70  | 2.61  | 2.55  | 2.49  | 2.45  | 2.41  | 2.38  | 2.35  | 2.33  | 2.31  |
| 18                     | 4.41                    | 3.55  | 3.16  | 2.93  | 2.77  | 2.66  | 2.58  | 2.51  | 2.46  | 2.41  | 2.37  | 2.34  | 2.31  | 2.29  | 2.27  |
| 19                     | 4.38                    | 3.52  | 3.13  | 2.90  | 2.74  | 2.63  | 2.54  | 2.48  | 2.42  | 2.38  | 2.34  | 2.31  | 2.28  | 2.26  | 2.23  |
| 20                     | 4.35                    | 3.49  | 3.10  | 2.87  | 2.71  | 2.60  | 2.51  | 2.45  | 2.39  | 2.35  | 2.31  | 2.28  | 2.25  | 2.22  | 2.20  |
| 21                     | 4.32                    | 3.47  | 3.07  | 2.84  | 2.68  | 2.57  | 2.49  | 2.42  | 2.37  | 2.32  | 2.28  | 2.25  | 2.22  | 2.20  | 2.18  |
| 22                     | 4.30                    | 3.44  | 3.05  | 2.82  | 2.66  | 2.55  | 2.46  | 2.40  | 2.34  | 2.30  | 2.26  | 2.23  | 2.20  | 2.17  | 2.15  |
| 23                     | 4.28                    | 3.42  | 3.03  | 2.80  | 2.64  | 2.53  | 2.44  | 2.37  | 2.32  | 2.27  | 2.24  | 2.20  | 2.18  | 2.15  | 2.13  |
| 24                     | 4.26                    | 3.40  | 3.01  | 2.78  | 2.62  | 2.51  | 2.42  | 2.36  | 2.30  | 2.25  | 2.22  | 2.18  | 2.15  | 2.13  | 2.11  |
| 25                     | 4.24                    | 3.39  | 2.99  | 2.76  | 2.60  | 2.49  | 2.40  | 2.34  | 2.28  | 2.24  | 2.20  | 2.16  | 2.14  | 2.11  | 2.09  |
| 26                     | 4.23                    | 3.37  | 2.98  | 2.74  | 2.59  | 2.47  | 2.39  | 2.32  | 2.27  | 2.22  | 2.18  | 2.15  | 2.12  | 2.09  | 2.07  |
| 27                     | 4.21                    | 3.35  | 2.96  | 2.73  | 2.57  | 2.46  | 2.37  | 2.31  | 2.25  | 2.20  | 2.17  | 2.13  | 2.10  | 2.08  | 2.06  |
| 28                     | 4.20                    | 3.34  | 2.95  | 2.71  | 2.56  | 2.45  | 2.36  | 2.29  | 2.24  | 2.19  | 2.15  | 2.12  | 2.09  | 2.06  | 2.04  |
| 29                     | 4.18                    | 3.33  | 2.93  | 2.70  | 2.55  | 2.43  | 2.35  | 2.28  | 2.22  | 2.18  | 2.14  | 2.10  | 2.08  | 2.05  | 2.03  |
| 30                     | 4.17                    | 3.32  | 2.92  | 2.69  | 2.53  | 2.42  | 2.33  | 2.27  | 2.21  | 2.16  | 2.13  | 2.09  | 2.06  | 2.04  | 2.01  |
| 31                     | 4.16                    | 3.30  | 2.91  | 2.68  | 2.52  | 2.41  | 2.32  | 2.25  | 2.20  | 2.15  | 2.11  | 2.08  | 2.05  | 2.03  | 2.00  |
| 32                     | 4.15                    | 3.29  | 2.90  | 2.67  | 2.51  | 2.40  | 2.31  | 2.24  | 2.19  | 2.14  | 2.10  | 2.07  | 2.04  | 2.01  | 1.99  |
| 33                     | 4.14                    | 3.28  | 2.89  | 2.66  | 2.50  | 2.39  | 2.30  | 2.23  | 2.18  | 2.13  | 2.09  | 2.06  | 2.03  | 2.00  | 1.98  |
| 34                     | 4.13                    | 3.28  | 2.88  | 2.65  | 2.49  | 2.38  | 2.29  | 2.23  | 2.17  | 2.12  | 2.08  | 2.05  | 2.02  | 1.99  | 1.97  |
| 35                     | 4.12                    | 3.27  | 2.87  | 2.64  | 2.49  | 2.37  | 2.29  | 2.22  | 2.16  | 2.11  | 2.07  | 2.04  | 2.01  | 1.99  | 1.96  |
| 36                     | 4.11                    | 3.26  | 2.87  | 2.63  | 2.48  | 2.36  | 2.28  | 2.21  | 2.15  | 2.11  | 2.07  | 2.03  | 2.00  | 1.98  | 1.95  |
| 37                     | 4.11                    | 3.25  | 2.86  | 2.63  | 2.47  | 2.36  | 2.27  | 2.20  | 2.14  | 2.10  | 2.06  | 2.02  | 2.00  | 1.97  | 1.95  |
| 38                     | 4.10                    | 3.24  | 2.85  | 2.62  | 2.46  | 2.35  | 2.26  | 2.19  | 2.14  | 2.09  | 2.05  | 2.02  | 1.99  | 1.96  | 1.94  |
| 39                     | 4.09                    | 3.24  | 2.85  | 2.61  | 2.46  | 2.34  | 2.26  | 2.19  | 2.13  | 2.08  | 2.04  | 2.01  | 1.98  | 1.95  | 1.93  |
| 40                     | 4.08                    | 3.23  | 2.84  | 2.61  | 2.45  | 2.34  | 2.25  | 2.18  | 2.12  | 2.08  | 2.04  | 2.00  | 1.97  | 1.95  | 1.92  |
| 41                     | 4.08                    | 3.23  | 2.83  | 2.60  | 2.44  | 2.33  | 2.24  | 2.17  | 2.12  | 2.07  | 2.03  | 2.00  | 1.97  | 1.94  | 1.92  |
| 42                     | 4.07                    | 3.22  | 2.83  | 2.59  | 2.44  | 2.32  | 2.24  | 2.17  | 2.11  | 2.06  | 2.03  | 1.99  | 1.96  | 1.94  | 1.91  |
| 43                     | 4.07                    | 3.21  | 2.82  | 2.59  | 2.43  | 2.32  | 2.23  | 2.16  | 2.11  | 2.06  | 2.02  | 1.99  | 1.96  | 1.93  | 1.91  |
| 44                     | 4.06                    | 3.21  | 2.82  | 2.58  | 2.43  | 2.31  | 2.23  | 2.16  | 2.10  | 2.05  | 2.01  | 1.98  | 1.95  | 1.92  | 1.90  |
| 45                     | 4.06                    | 3.20  | 2.81  | 2.58  | 2.42  | 2.31  | 2.22  | 2.15  | 2.10  | 2.05  | 2.01  | 1.97  | 1.94  | 1.92  | 1.89  |



|     |   |   |   |   |   |   |   |   |   |   |   |   |    |
|-----|---|---|---|---|---|---|---|---|---|---|---|---|----|
| R39 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 44 |
| R40 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 44 |
| R41 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 44 |
| R42 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 45 |
| R43 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 49 |
| R44 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 55 |

| <b>Responden</b> | <b>Peran Perangkat Desa</b> |   |   |   |   |   |   |   |   |   |   |   | <b>Total</b> |    |
|------------------|-----------------------------|---|---|---|---|---|---|---|---|---|---|---|--------------|----|
| R1               | 5                           | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5            | 65 |
| R2               | 5                           | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5            | 61 |
| R3               | 4                           | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4            | 50 |
| R4               | 4                           | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4            | 50 |
| R5               | 4                           | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4            | 53 |
| R6               | 4                           | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4            | 53 |
| R7               | 5                           | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5            | 65 |
| R8               | 5                           | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5            | 57 |
| R9               | 5                           | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5            | 65 |
| R10              | 5                           | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5            | 60 |
| R11              | 4                           | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4            | 52 |
| R12              | 4                           | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4            | 52 |
| R13              | 4                           | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 3            | 47 |
| R14              | 5                           | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5            | 57 |
| R15              | 5                           | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4            | 61 |
| R16              | 5                           | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5            | 62 |
| R17              | 3                           | 5 | 5 | 5 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 4 | 4            | 54 |
| R18              | 5                           | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5            | 65 |
| R19              | 5                           | 5 | 5 | 5 | 5 | 2 | 5 | 5 | 3 | 3 | 3 | 5 | 5            | 56 |
| R20              | 5                           | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5            | 57 |
| R21              | 5                           | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5            | 57 |
| R22              | 4                           | 5 | 4 | 2 | 2 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4            | 53 |
| R23              | 5                           | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5            | 61 |
| R24              | 4                           | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4            | 50 |
| R25              | 4                           | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4            | 53 |
| R26              | 5                           | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5            | 59 |
| R27              | 5                           | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4            | 52 |
| R28              | 4                           | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4            | 52 |
| R29              | 4                           | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4            | 52 |
| R30              | 4                           | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4            | 55 |
| R31              | 5                           | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5            | 61 |
| R32              | 5                           | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5            | 61 |

|     |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
|-----|---|---|---|---|---|---|---|---|---|---|---|---|---|---|----|
| R33 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 50 |
| R34 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 59 |
| R35 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 53 |
| R36 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 52 |
| R37 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 62 |
| R38 | 4 | 5 | 4 | 2 | 2 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 53 |
| R39 | 5 | 5 | 5 | 5 | 5 | 2 | 5 | 5 | 3 | 3 | 3 | 3 | 5 | 5 | 56 |
| R40 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 57 |
| R41 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 57 |
| R42 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| R43 | 4 | 5 | 4 | 2 | 2 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 53 |
| R44 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 65 |

| Responden | Partisipasi Masyarakat |   |   |   |   |   | Total |
|-----------|------------------------|---|---|---|---|---|-------|
| R1        | 4                      | 3 | 3 | 3 | 4 | 4 | 21    |
| R2        | 4                      | 3 | 3 | 3 | 4 | 4 | 21    |
| R3        | 4                      | 3 | 3 | 3 | 4 | 4 | 21    |
| R4        | 4                      | 3 | 3 | 3 | 4 | 4 | 21    |
| R5        | 4                      | 4 | 4 | 4 | 4 | 4 | 24    |
| R6        | 4                      | 4 | 4 | 4 | 4 | 4 | 24    |
| R7        | 4                      | 4 | 4 | 4 | 4 | 4 | 24    |
| R8        | 4                      | 4 | 4 | 4 | 4 | 4 | 24    |
| R9        | 3                      | 4 | 4 | 4 | 4 | 4 | 23    |
| R10       | 3                      | 4 | 4 | 4 | 4 | 4 | 23    |
| R11       | 3                      | 4 | 4 | 4 | 4 | 4 | 23    |
| R12       | 3                      | 4 | 4 | 4 | 4 | 4 | 23    |
| R13       | 5                      | 5 | 5 | 5 | 5 | 4 | 29    |
| R14       | 5                      | 5 | 3 | 4 | 3 | 5 | 25    |
| R15       | 4                      | 3 | 3 | 3 | 2 | 4 | 19    |
| R16       | 4                      | 3 | 3 | 3 | 3 | 4 | 20    |
| R17       | 5                      | 5 | 5 | 5 | 5 | 5 | 30    |
| R18       | 4                      | 4 | 4 | 4 | 4 | 4 | 24    |
| R19       | 5                      | 5 | 5 | 5 | 5 | 4 | 29    |
| R20       | 4                      | 5 | 5 | 5 | 5 | 3 | 27    |
| R21       | 4                      | 4 | 4 | 4 | 4 | 4 | 24    |
| R22       | 4                      | 4 | 4 | 4 | 4 | 4 | 24    |
| R23       | 4                      | 4 | 4 | 4 | 4 | 4 | 24    |
| R24       | 4                      | 4 | 4 | 4 | 4 | 4 | 24    |
| R25       | 3                      | 3 | 3 | 4 | 3 | 3 | 19    |
| R26       | 3                      | 3 | 3 | 3 | 3 | 3 | 18    |

|     |   |   |   |   |   |   |    |
|-----|---|---|---|---|---|---|----|
| R27 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| R28 | 4 | 2 | 4 | 4 | 4 | 3 | 21 |
| R29 | 3 | 5 | 5 | 3 | 3 | 3 | 22 |
| R30 | 2 | 5 | 5 | 5 | 4 | 5 | 26 |
| R31 | 2 | 5 | 5 | 5 | 4 | 5 | 26 |
| R32 | 5 | 5 | 4 | 4 | 4 | 3 | 25 |
| R33 | 5 | 5 | 5 | 4 | 4 | 3 | 26 |
| R34 | 4 | 2 | 2 | 4 | 4 | 3 | 19 |
| R35 | 5 | 2 | 5 | 3 | 3 | 3 | 21 |
| R36 | 5 | 3 | 5 | 5 | 5 | 3 | 26 |
| R37 | 5 | 3 | 5 | 5 | 5 | 3 | 26 |
| R38 | 3 | 3 | 4 | 3 | 3 | 3 | 19 |
| R39 | 3 | 3 | 4 | 3 | 3 | 3 | 19 |
| R40 | 3 | 3 | 4 | 3 | 3 | 3 | 19 |
| R41 | 3 | 3 | 4 | 3 | 3 | 3 | 19 |
| R42 | 3 | 3 | 4 | 3 | 3 | 4 | 20 |
| R43 | 4 | 2 | 2 | 4 | 4 | 3 | 19 |
| R44 | 5 | 2 | 5 | 3 | 3 | 3 | 21 |

| <b>Responden</b> | <b>Akuntabilitas Pengelolaan Dana Desa</b> |   |   |   |   | <b>Total</b> |
|------------------|--|---|---|---|---|--------------|
| R1               | 2  | 4 | 4 | 5 | 4 | 19           |
| R2               | 2  | 4 | 4 | 5 | 4 | 19           |
| R3               | 2  | 4 | 4 | 5 | 4 | 19           |
| R4               | 2  | 4 | 4 | 5 | 4 | 19           |
| R5               | 4  | 4 | 4 | 4 | 4 | 20           |
| R6               | 4  | 4 | 4 | 4 | 4 | 20           |
| R7               | 4  | 4 | 4 | 4 | 4 | 20           |
| R8               | 4  | 4 | 4 | 4 | 4 | 20           |
| R9               | 4  | 4 | 4 | 4 | 4 | 20           |
| R10              | 4  | 4 | 4 | 4 | 4 | 20           |
| R11              | 4  | 4 | 4 | 4 | 4 | 20           |
| R12              | 4  | 4 | 4 | 4 | 4 | 20           |
| R13              | 5  | 5 | 5 | 5 | 5 | 25           |
| R14              | 2  | 4 | 5 | 4 | 5 | 20           |
| R15              | 2  | 5 | 5 | 3 | 4 | 19           |
| R16              | 2  | 5 | 5 | 4 | 5 | 21           |
| R17              | 5  | 5 | 5 | 5 | 5 | 25           |
| R18              | 4  | 4 | 4 | 4 | 4 | 20           |
| R19              | 5  | 5 | 5 | 5 | 5 | 25           |
| R20              | 5  | 5 | 5 | 5 | 5 | 25           |

|     |   |   |   |   |   |    |
|-----|---|---|---|---|---|----|
| R21 | 4 | 4 | 4 | 4 | 4 | 20 |
| R22 | 4 | 4 | 4 | 4 | 4 | 20 |
| R23 | 4 | 4 | 4 | 4 | 4 | 20 |
| R24 | 4 | 4 | 4 | 4 | 4 | 20 |
| R25 | 3 | 3 | 3 | 3 | 3 | 15 |
| R26 | 3 | 3 | 3 | 3 | 3 | 15 |
| R27 | 4 | 5 | 5 | 4 | 4 | 22 |
| R28 | 4 | 4 | 4 | 4 | 4 | 20 |
| R29 | 4 | 4 | 4 | 4 | 4 | 20 |
| R30 | 5 | 5 | 5 | 5 | 5 | 25 |
| R31 | 5 | 5 | 5 | 5 | 5 | 25 |
| R32 | 5 | 5 | 5 | 4 | 3 | 22 |
| R33 | 5 | 5 | 5 | 4 | 4 | 23 |
| R34 | 4 | 5 | 4 | 5 | 5 | 23 |
| R35 | 5 | 5 | 5 | 5 | 5 | 25 |
| R36 | 5 | 5 | 5 | 4 | 5 | 24 |
| R37 | 5 | 5 | 5 | 4 | 5 | 24 |
| R38 | 3 | 5 | 5 | 4 | 4 | 21 |
| R39 | 3 | 5 | 5 | 4 | 4 | 21 |
| R40 | 3 | 5 | 5 | 4 | 4 | 21 |
| R41 | 3 | 5 | 5 | 4 | 4 | 21 |
| R42 | 3 | 5 | 5 | 4 | 4 | 21 |
| R43 | 4 | 5 | 4 | 5 | 5 | 23 |
| R44 | 5 | 5 | 5 | 5 | 5 | 25 |



## Hasil Pengelolaan Data Dengan SPSS 22

### A. Uji Validitas Data

#### 1. Hasil Uji Validitas X1 (Kompetensi Aparatur Desa)

| Item-Total Statistics |                            |                                |                                  |                                  |
|-----------------------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
|                       | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| X1_1                  | 43,37                      | 21,068                         | ,300                             | ,927                             |
| X1_2                  | 43,17                      | 18,213                         | ,696                             | ,910                             |
| X1_3                  | 42,83                      | 19,799                         | ,651                             | ,911                             |
| X1_4                  | 43,57                      | 19,289                         | ,604                             | ,914                             |
| X1_5                  | 43,43                      | 18,668                         | ,812                             | ,903                             |
| X1_6                  | 42,93                      | 17,513                         | ,791                             | ,904                             |
| X1_7                  | 43,00                      | 18,690                         | ,782                             | ,905                             |
| X1_8                  | 43,20                      | 19,269                         | ,730                             | ,908                             |
| X1_9                  | 43,03                      | 19,206                         | ,672                             | ,910                             |
| X1_10                 | 43,03                      | 18,930                         | ,733                             | ,907                             |
| X1_11                 | 43,10                      | 19,059                         | ,723                             | ,908                             |

#### 2. Hasil Uji Validitas X2 (Peran Perangkat Desa)

| Item-Total Statistics |                            |                                |                                  |                                  |
|-----------------------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
|                       | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| X2_1                  | 51,57                      | 20,875                         | ,679                             | ,880                             |
| X2_2                  | 51,53                      | 21,775                         | ,575                             | ,885                             |
| X2_3                  | 51,63                      | 21,344                         | ,678                             | ,881                             |
| X2_4                  | 51,70                      | 21,114                         | ,520                             | ,889                             |
| X2_5                  | 51,80                      | 20,855                         | ,597                             | ,884                             |
| X2_6                  | 51,97                      | 23,068                         | ,363                             | ,899                             |
| X2_7                  | 51,77                      | 20,668                         | ,689                             | ,880                             |
| X2_8                  | 51,83                      | 22,075                         | ,617                             | ,885                             |
| X2_9                  | 51,63                      | 22,171                         | ,422                             | ,892                             |
| X2_10                 | 51,93                      | 20,685                         | ,582                             | ,886                             |
| X2_11                 | 52,07                      | 20,133                         | ,729                             | ,877                             |
| X2_12                 | 51,73                      | 21,444                         | ,595                             | ,884                             |
| X2_13                 | 51,63                      | 20,447                         | ,775                             | ,876                             |

3. Hasil Uji Validitas X3 (Partisipasi Masyarakat)

| <b>Item-Total Statistics</b> |                            |                                |                                  |                                  |
|------------------------------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
|                              | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| X3_1                         | 19,33                      | 8,230                          | ,325                             | ,792                             |
| X3_2                         | 19,47                      | 5,913                          | ,609                             | ,692                             |
| X3_3                         | 19,23                      | 6,806                          | ,568                             | ,703                             |
| X3_4                         | 19,37                      | 6,654                          | ,734                             | ,663                             |
| X3_5                         | 19,37                      | 6,723                          | ,712                             | ,669                             |
| X3_6                         | 19,57                      | 8,737                          | ,317                             | ,781                             |

4. Hasil Uji Validitas Y (Akuntabilitas Pengelolaan Dana Desa)

| <b>Item-Total Statistics</b> |                            |                                |                                  |                                  |
|------------------------------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
|                              | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| Y_1                          | 17,20                      | 4,372                          | ,451                             | ,885                             |
| Y_2                          | 16,63                      | 4,861                          | ,789                             | ,742                             |
| Y_3                          | 16,63                      | 5,068                          | ,698                             | ,766                             |
| Y_4                          | 16,77                      | 5,426                          | ,535                             | ,807                             |
| Y_5                          | 16,77                      | 4,944                          | ,836                             | ,737                             |

**B. Uji Reabilitas**

1. Hasil Uji Reabilitas X1 (Kompetensi Aparatur Desa)

| <b>Reliability Statistics</b> |            |
|-------------------------------|------------|
| Cronbach's Alpha              | N of Items |
| ,917                          | 11         |

2. Hasil Uji Reabilitas X2 (Peran Perangkat Desa)

| <b>Reliability Statistics</b> |            |
|-------------------------------|------------|
| Cronbach's Alpha              | N of Items |
| ,893                          | 13         |

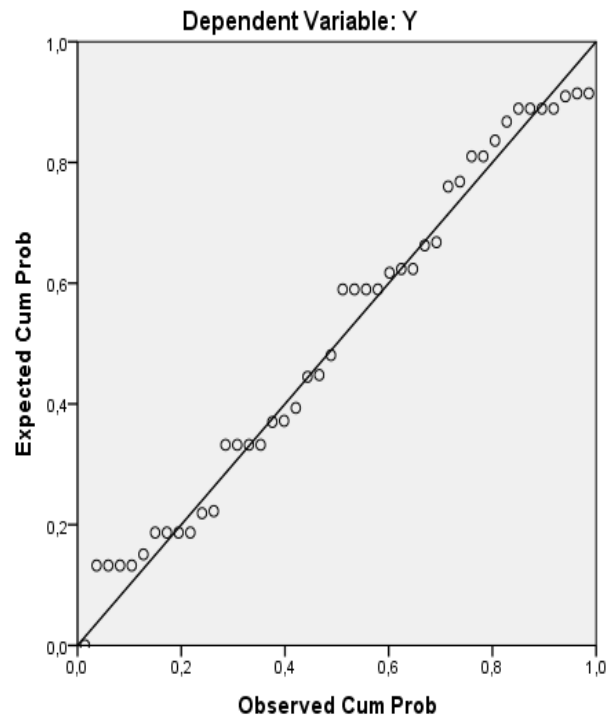
3. Hasil Uji Reabilitas X3 (Partisipasi Masyarakat)



## D. Uji Asumsi Klasik

### 1. Uji Normalitas

Normal P-P Plot of Regression Standardized Residual



One-Sample Kolmogorov-Smirnov Test

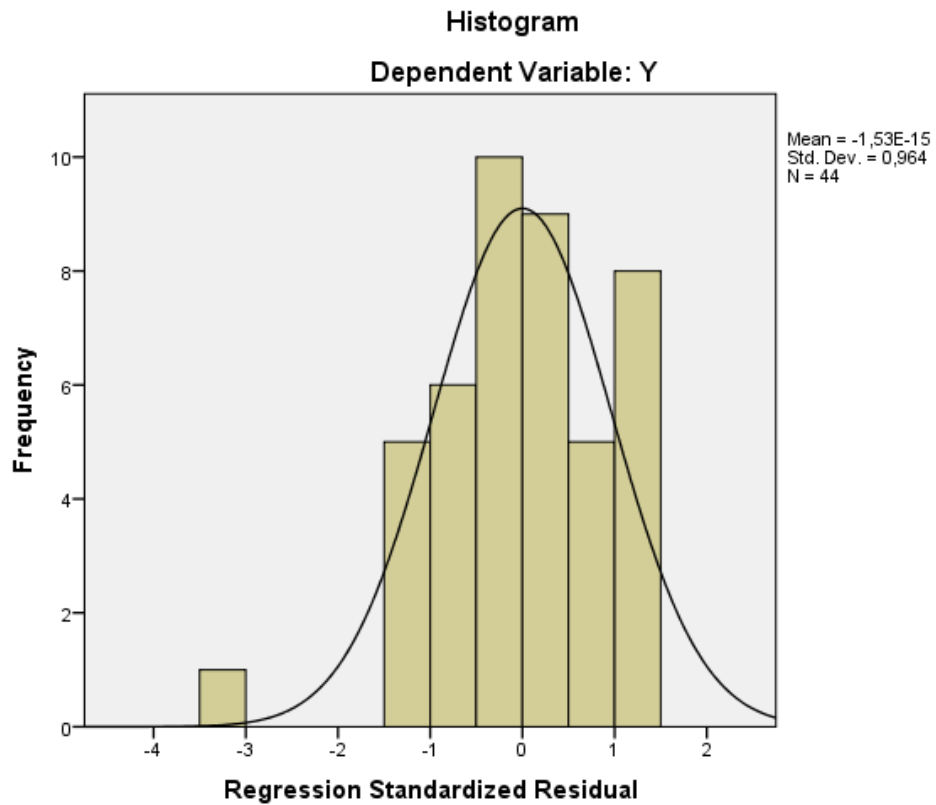
|                                  |                | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N                                |                | 44                      |
| Normal Parameters <sup>a,b</sup> | Mean           | ,0000000                |
|                                  | Std. Deviation | 1,70209380              |
| Most Extreme Differences         | Absolute       | ,101                    |
|                                  | Positive       | ,078                    |
|                                  | Negative       | -,101                   |
| Test Statistic                   |                | ,101                    |
| Asymp. Sig. (2-tailed)           |                | ,200 <sup>c,d</sup>     |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

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



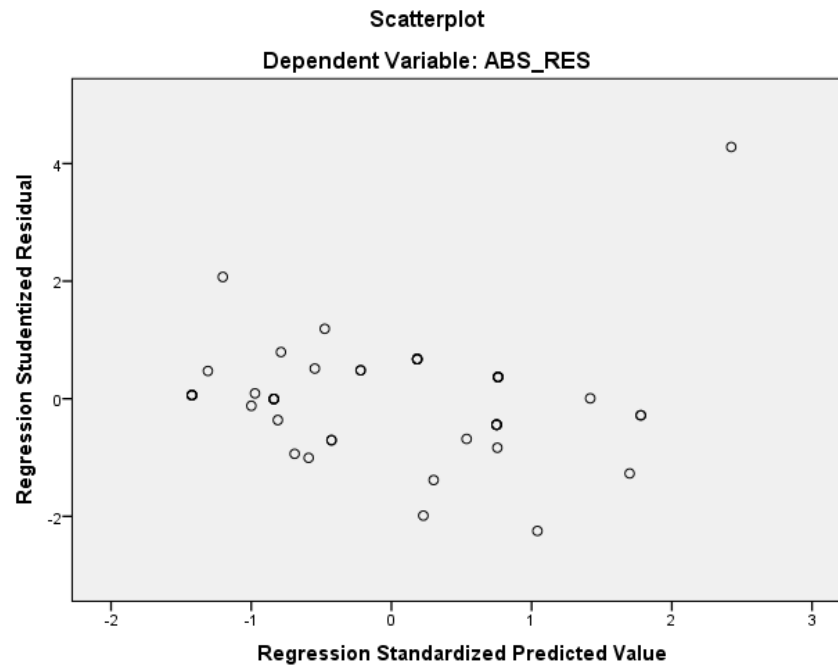
## 2. Uji Multikolinearitas

**Coefficients<sup>a</sup>**

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. | Collinearity Statistics |       |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
|       |            | B                           | Std. Error | Beta                      |       |      | Tolerance               | VIF   |
| 1     | (Constant) | 1,521                       | 3,586      |                           | ,424  | ,674 |                         |       |
|       | X1         | ,317                        | ,097       | ,565                      | 3,276 | ,002 | ,393                    | 2,546 |
|       | X2         | -,052                       | ,084       | -,103                     | -,619 | ,539 | ,424                    | 2,360 |
|       | X3         | ,333                        | ,094       | ,409                      | 3,546 | ,001 | ,880                    | 1,137 |

a. Dependent Variable: Y

### 3. Uji Heteroskedastisitas



### E. Uji Koefisien Determinasi

**Model Summary<sup>b</sup>**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | ,730 <sup>a</sup> | ,533     | ,498              | 1,765                      |

a. Predictors: (Constant), X3, X2, X1

b. Dependent Variable: Y

### F. Uji Regresi Linier Berganda

**Coefficients<sup>a</sup>**

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|
|       |            | B                           | Std. Error | Beta                      |       |      |
| 1     | (Constant) | 1,521                       | 3,586      |                           | ,424  | ,674 |
|       | X1         | ,317                        | ,097       | ,565                      | 3,276 | ,002 |
|       | X2         | -,052                       | ,084       | -,103                     | -,619 | ,539 |
|       | X3         | ,333                        | ,094       | ,409                      | 3,546 | ,001 |

a. Dependent Variable: Y

### G. Uji F (Simultan)

ANOVA<sup>a</sup>

| Model |            | Sum of Squares | df | Mean Square | F      | Sig.              |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1     | Regression | 141,969        | 3  | 47,323      | 15,195 | ,000 <sup>b</sup> |
|       | Residual   | 124,576        | 40 | 3,114       |        |                   |
|       | Total      | 266,545        | 43 |             |        |                   |

a. Dependent Variable: Y

b. Predictors: (Constant), X3, X2, X1

### H. Uji t (Parsial)

Coefficients<sup>a</sup>

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|
|       |            | B                           | Std. Error | Beta                      |       |      |
| 1     | (Constant) | 1,521                       | 3,586      |                           | ,424  | ,674 |
|       | X1         | ,317                        | ,097       | ,565                      | 3,276 | ,002 |
|       | X2         | -,052                       | ,084       | -,103                     | -,619 | ,539 |
|       | X3         | ,333                        | ,094       | ,409                      | 3,546 | ,001 |

a. Dependent Variable: Y