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LAMPIRAN 1  
Daftar Kuisioner Yang Disebar

Pemalang, April 2023

Hal : Permohonan Kuisioner

Kepada Yth : Bapak/Ibu Responden

Di Tempat

Sehubungan dengan penelitian skripsi guna memenuhi salah satu syarat untuk memperoleh gelar Strata Satu (S1) sebagai mahasiswi Fakultas Ekonomi dan Bisnis Universitas Pancasakti Tegal, saya :

Nama : Sefia Evana

NPM : 4319500124

Mengajukan permohonan ketersediaan Bapak/Ibu menjadi responden untuk mengisi kuisioner nantinya yang sangat berpengaruh terhadap keberhasilan penelitian yang akan dilakukan terkait “Pengaruh Sistem Pengendalian Internal, Komitmen Organisasi, Ketaatan Pelaporan Keuangan, Moralitas Individu Dan Kesesuaian Kompensasi Terhadap Pencegahan Kecurangan Alokasi Dana Desa (Studi Empiris Di Desa Se-Kecamatan Randudongkal)”.

Hal yang perlu saya sampaikan bahwa hasil dari jawaban Bapak/Ibu bersifat rahasia dan hanya untuk kepentingan akademis/keilmuan semata, hasil dari penelitian laporan ini tidak akan disebarluaskan. Besar harapan saya untuk kesediaan Bapak/Ibu untuk mengisi kuisionaer ini dengan lengkap dan sejujur-jujurnya.

Atas partisipasinya dan kesediaan Bapak/Ibu meluangkan waktu untuk mengisi semua pernyataan dalam penelitian, saya ucapkan terima kasih.

Hormat Saya,

Sefia Evana

1. **Identitas Responden**

Berilah tanda *checklist*/centang (✓) pada kotak yang telah tersedia.

Nama :

Nama Instansi :

Jenis Kelamin : Laki-laki Perempuan

Usia : < 25 Tahun 26 – 35 Tahun

36 – 45 Tahun > 45 Tahun

Tingkat Pendidikan : SMA/Sederajat Diploma

S1 S2 Lainnya

Jabatan : Kepala Desa Sekretaris Desa

Kaur Keuangan ..................................

Masa Kerja : < 1 Tahun 1 – 5 Tahun

5 – 10 Tahun > 10 Tahun

1. **Petunjuk Pengisian**
2. Peneliti sangat mengharapkan Bapak/Ibu mengisi semua daftar pernyataan pada kuesioner ini sesuai dengan tempat Bapak/Ibu bekerja.
3. Berilah tanda *checklist*/centang (✓) pada jawaban yang sesuai dengan presepsi Bapak/Ibu.
4. Pada setiap pernyataan hanya dibutuhkan satu jawaban. Untuk menjawab pada masing-masing item pernyataan terdapat 5 (lima) alternative jawaban sebagai berikut :

STS = Sangat Tidak Setuju

TS = Tidak Setuju

KS = Kurang Setuju

S = Setuju

SS = Sangat Setuju

1. **Daftar Kuisioner**

Bagian 1 : Pencegahan Kecurangan Alokasi Dana Desa (Y)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | Pernyataan | STS | TS | KS | S | SS |
|  | Kejujuran, keterbukaan dan saling membantu |  |  |  |  |  |
| 1. | Di lingkungan kerja saya, telah menerapkan program pengendalian anti *fraud* berdasarkan nilai-nilai yang dianut. |  |  |  |  |  |
| 2. | Di lingkungan kerja saya, nilai-nilai yang dianut oleh instansi mampu menciptakan lingkungan yang mendukung pegawai untuk mengarahkan tindakan mereka. |  |  |  |  |  |
| 3. | Di lingkungan kerja saya, memiliki sikap tanggap terhadap segala sesuatu yang terjadi di instansi atau organisasi. |  |  |  |  |  |
|  | Proses rekrutmen yang jujur |  |  |  |  |  |
| 4. | Di tempat saya bekerja, terdapat prosedur atau tata khusus seperti screening pegawai sebelum dipekerjakan atau dipromosikan untuk mencegah kecurangan. |  |  |  |  |  |
| 5. | Di tempat saya bekerja, melakukan evaluasi atas kepatuhan terhadap nilai-nilai instansi atau organisasi. |  |  |  |  |  |
| 6. | Di tempat saya bekerja, pegawai yang bermutu menjadi suatu yang penting untuk mengembangkan lingkungan kerja yang positif sesuai dengan nilai-nilai instansi. |  |  |  |  |  |
|  | Sanksi kecurangan |  |  |  |  |  |
| 7. | Di lingkungan kerja saya, terdapat himbauan untuk melaporkan segala tindakan mencurigakan yang berpotensi kecurangan. |  |  |  |  |  |
| 8. | Di lingkungan kerja saya, terdapat sanksi atau kebijakan atas pelanggaran dalam proses kecurangan. |  |  |  |  |  |

Sumber : Modifikasi dari penelitian Pratiwi (2017)

Bagian 2 : Sistem Pengendalian Internal (X1)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | Pernyataan | STS | TS | KS | S | SS |
|  | Lingkungan Pengendalian |  |  |  |  |  |
| 1. | Di lingkungan kerja saya, evaluasi kinerja secara rutin dilakukan oleh kepala desa sesuai dengan indikator dan tolak ukur kinerja. |  |  |  |  |  |
| 2. | Di lingkungan kerja saya, Pengawasan senantiasa dilakukan oleh BPD atas penyelenggaraan kegiatan desa. |  |  |  |  |  |
| 3. | Di lingkungan kerja saya, terdapat struktur organisasi sesuai dengan tanggung jawab dan wewenang. |  |  |  |  |  |
|  | Aktivitas Pengendalian |  |  |  |  |  |
| 4. | Di lingkungan kerja saya, pemerintah desa dan BPD harus mengetahui peraturan penyelenggaraan anggaran dana desa. |  |  |  |  |  |
| 5. | Di lingkungan kerja saya, perangkat desa menjalin silaturahmi yang baik dengan instansi lain terkait program kerja yang dilaksanakan |  |  |  |  |  |
|  | Informasi dan Komunikasi |  |  |  |  |  |
| 6. | Di tempat kerja saya, proses siklus akuntansi diawali dari pencatatan transaksi hingga pembuatan laporan keuangan dikerjakan secara kompetensi. |  |  |  |  |  |
| 7. | Di tempat kerja saya, laporan akuntansi dan manajerial di dapat dari sistem informasi yang teringtegrasi. |  |  |  |  |  |
| 8. | Di tempat kerja saya, pemerintah desa mempunyai program kinerja yang mampu mewujudkan tujuan instansi secara efektif dan efisien. |  |  |  |  |  |
|  | Evaluasi resiko |  |  |  |  |  |
| 9. | Di tempat kerja saya, rotasi staff atau pegawai dilakukan sebagai langkah dalam mencegah resiko kecurangan. |  |  |  |  |  |
| 10. | Di tempat kerja saya, selalu dilakukan pemisahan fungsi untuk setiap tugas sesuai dengan pengetahuan dan keterampilannya. |  |  |  |  |  |
| 11. | Di tempat kerja saya, pemerintah desa memiliki rencana pengelolaan guna untuk mengurangi risiko adanya penyalahgunaan anggaran dana desa |  |  |  |  |  |
|  | Pengawasan Internal |  |  |  |  |  |
| 12. | Di tempat kerja saya, pemerintah desa mempunyai penilaian atau evaluasi kegiatan dalam bekerja untuk perangkat desa. |  |  |  |  |  |
| 13. | Di tempat kerja saya, fungsi audit internal desa sudah baik. |  |  |  |  |  |

Sumber : Modifikasi dari penelitian Wulandari & Nuryanto (2018)

Bagian 3 : Komitmen Organisasi (X2)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | Pernyataan | STS | TS | KS | S | SS |
|  | Komitmen Afektif |  |  |  |  |  |
| 1. | Saya bersedia bekerja lembur agar instansi berhasil dan sukses. |  |  |  |  |  |
| 2. | Prinsip kerja yang saya miliki searah dengan prinsip nilai kerja instansi ini. |  |  |  |  |  |
| 3. | Saya meyakini kebenaran akan tata nilai instansi dan dampak yang akan diterima jika melanggarnya. |  |  |  |  |  |
|  | Komitmen Berkelanjutan |  |  |  |  |  |
| 4. | Saya tetap akan memilih bekerja di instansi ini daripada instansi lainnya sesuai keinginan sendiri. |  |  |  |  |  |
|  | Komitmen Normatif |  |  |  |  |  |
| 5. | Memutuskan untuk bekerja pada instansi ini merupakan keputusan yang tepat bagi kehidupan saya. |  |  |  |  |  |
| 6. | Instansi ini sangat menginspirasi dan saya merasa bangga menjadi bagian dari instansi ini. |  |  |  |  |  |
| 7. | Saya merasa memiliki tanggung jawab yang besar atas instansi tempat saya bekerja. |  |  |  |  |  |

Sumber : Modifikasi dari penelitian Meutia (2021)

Bagian 4 : Ketaatan Pelaporan Keuangan (X3)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | Pernyataan | STS | TS | KS | S | SS |
|  | Transparansi |  |  |  |  |  |
| 1. | Di lingkungan kerja saya, pemerintah desa telah mengikuti sesuai dengan prosedur pelaksanaan anggaran pendapatan dan belanja sesuai dengan jumlah yang ditentukan. |  |  |  |  |  |
| 2. | Di lingkungan kerja saya, informasi realisasi anggaran diolah dengan cermat dan tepat waktu serta dapat diakses secara umum. |  |  |  |  |  |
|  | Akuntabel |  |  |  |  |  |
| 3. | Di tempat kerja saya, pemerintah desa selalu mencatat setiap penerimaan dan pengeluaran keuangan desa serta melakukan tutup buku setiap akhir bulan secara tertib. |  |  |  |  |  |
| 4. | Di tempat kerja saya, seluruh transaksi penerimaan dan pengeluaran desa melalui rekening kas desa dan disertai bukti transaksi yang lengkap dan sah. |  |  |  |  |  |
|  | Partisipatif |  |  |  |  |  |
| 5. | Di lingkungan kerja saya, dalam menyusun rencana anggaran melibatkan masyarakat melalui kelembagaan desa. |  |  |  |  |  |
| 6. | Di lingkungan kerja saya, pelaksanaan terkait pengelolaan dana desa sesuai dengan kebutuhan dan gagasan masyarakat. |  |  |  |  |  |
|  | Tertib dan Disiplin |  |  |  |  |  |
| 7. | Di lingkungan kerja saya, penyusunan APBDesa berdasarkan pada program dan kegiatan serta pagu anggaran dalam RKP Desa dan dilaksanakan sesuai jadwal. |  |  |  |  |  |
| 8. | Di lingkungan kerja saya, pemerintah desa tepat waktu dan konsisten dalam menyusun laporan keuangan dan bertanggung jawab atas seluruh pelaksanaan kegiatan. |  |  |  |  |  |

Sumber : Modifikasi dari penelitian Munti & Fahlevi (2017)

Bagian 5 : Moralitas Individu (X4)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | Pernyataan | STS | TS | KS | S | SS |
|  | Tahap Pra-konvensional |  |  |  |  |  |
| 1. | Saya memiliki perbuatan atau tingkah laku atau ucapan yang baik dalam berinteraksi dengan sesama pegawai. |  |  |  |  |  |
| 2. | Saya menyelesaikan pekerjaan yang diamanahkan secara tertib dan tepat waktu. |  |  |  |  |  |
| 3. | Saya menjadi taat atas peraturan yang berlaku di instansi atau organisasi. |  |  |  |  |  |
|  | Tahap Konvensional |  |  |  |  |  |
| 4. | Pimpinan instansi tempat saya bekerja ikut serta dalam menyusun laporan keuangan. |  |  |  |  |  |
| 5. | Di tempat kerja saya, penyusun laporan keuangan dilakukan dengan sebenar-benarnya sesuai dengan peraturan. |  |  |  |  |  |
|  | Tahap Pasca-konvensional |  |  |  |  |  |
| 6. | Di tempat kerja saya, laporan keuangan disusun dengan mempertimbangkan prinsip kesejahteraan agar tidak merugikan pihak manapun. |  |  |  |  |  |
| 7. | Saya senantiasa menjaga nama baik instansi dengan mematuhi aturan dan kode etik yang berlaku. |  |  |  |  |  |

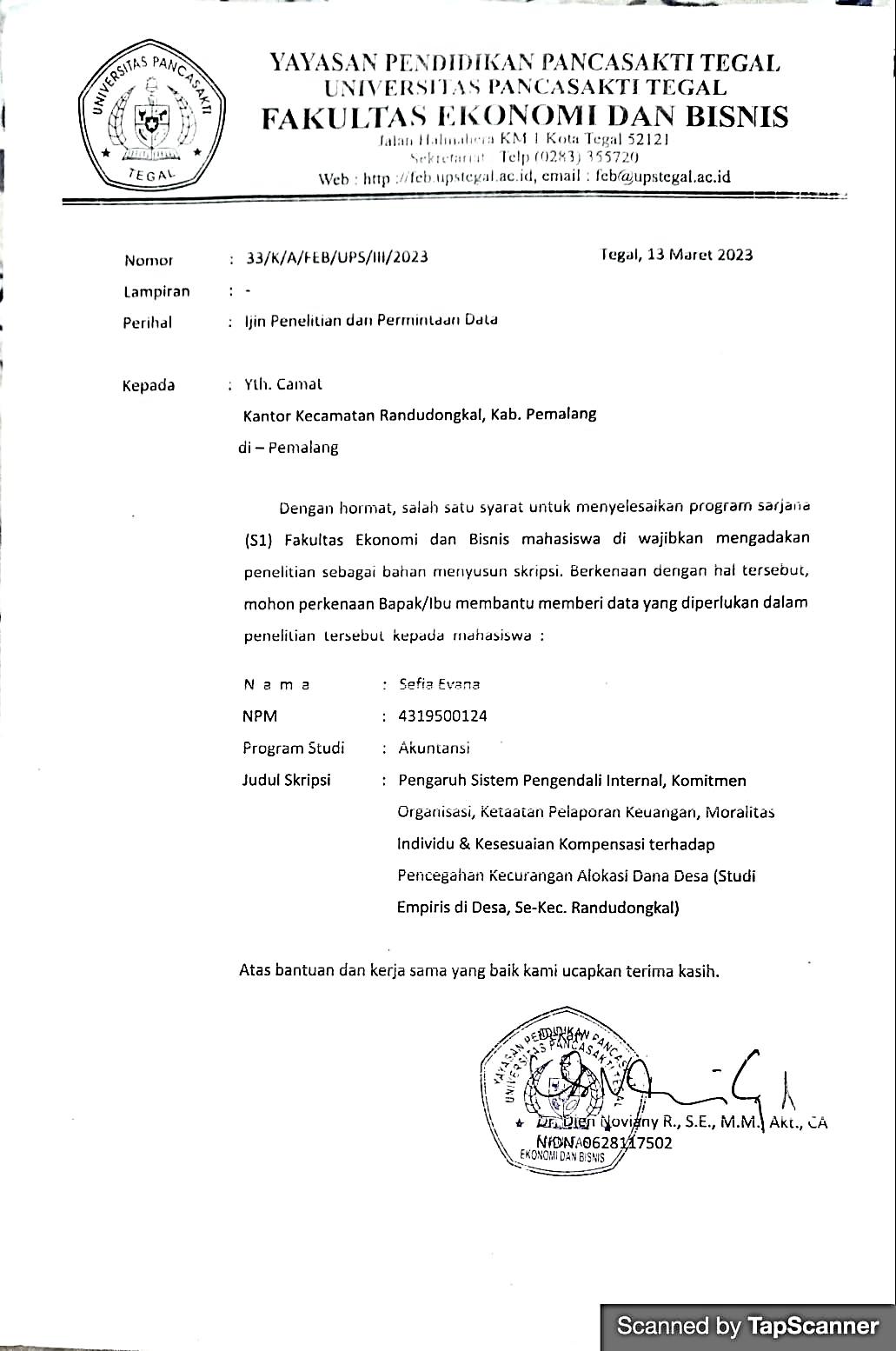
Sumber : Modifikasi dari penelitan Lestari & Ayu (2021)

Bagian 6 : Kesesuaian Kompensasi (X5)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | Pernyataan | STS | TS | KS | S | SS |
|  | Kompensasi Finansial Langsung |  |  |  |  |  |
| 1. | Menurut saya, gaji yang diterima sesuai dengan kebutuhan ekonomi. |  |  |  |  |  |
| 2. | Menurut saya, gaji pokok yang diterima sesuai dengan apa yang telah saya kerjakan. |  |  |  |  |  |
| 3. | Menurut saya, gaji yang diterima sesuai dengan aturan yang ditetapkan. |  |  |  |  |  |
| 4. | Di lingkungan kerja saya, diberikan insentif atau bonus kepada pegawai sesuai prestasi kerja. |  |  |  |  |  |
|  | Kompensasi Finansial Tidak Langsung |  |  |  |  |  |
| 5. | D tempat kerja saya, efektifitas pemberian tunjangan yang saya peroleh sesuai dengan aturan yang ditetapkan. |  |  |  |  |  |
| 6. | Di tempat kerja saya, pembayaran gaji pokok, tunjangan dan pemberian bonus yang saya terima tidak pernah terlambat. |  |  |  |  |  |
| 7. | Hasil kerja yang saya lakukan diakui dan dihargai oleh pimpinan. |  |  |  |  |  |

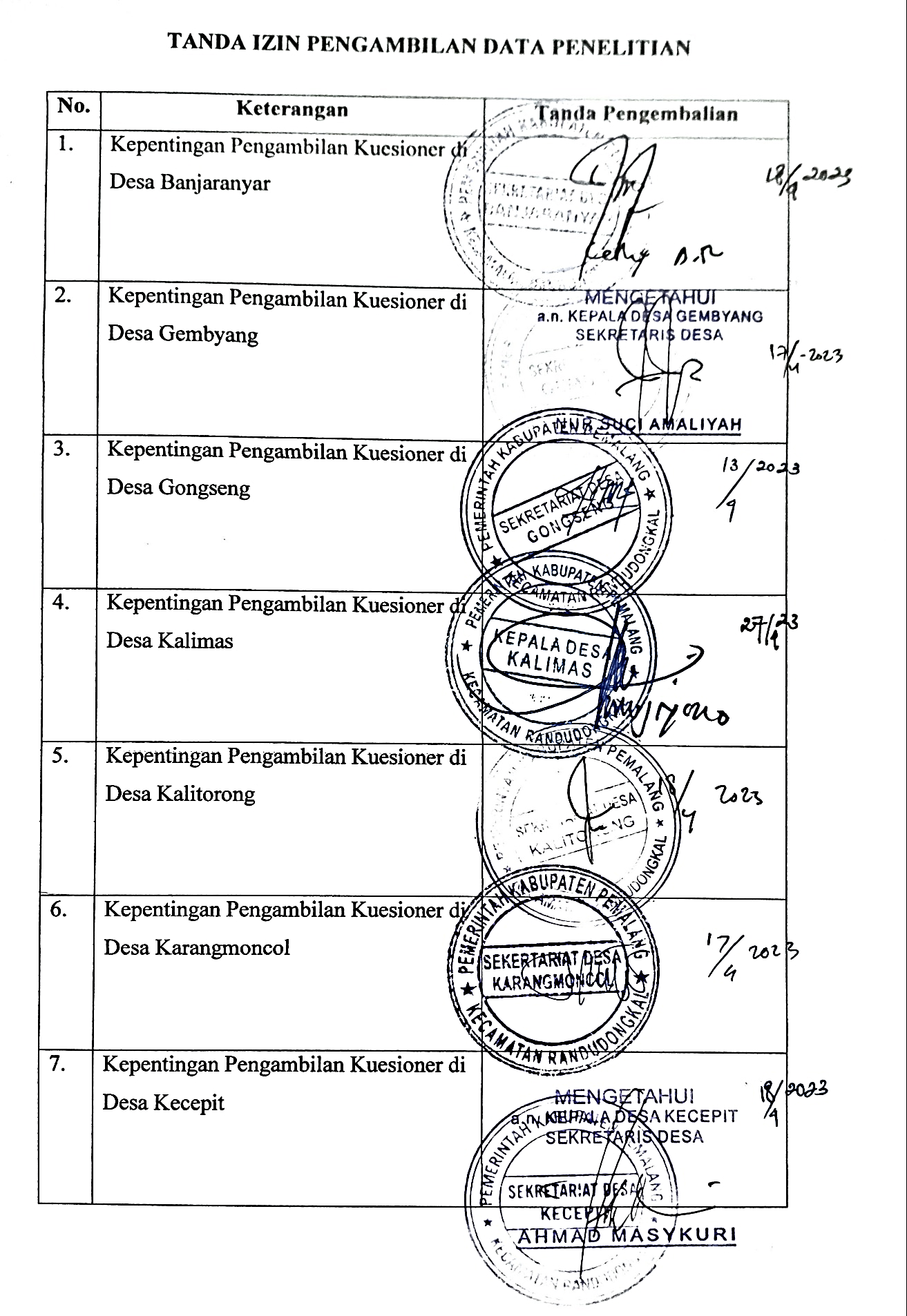
Sumber : Modifikasi dari penelitian Wulandari (2015)

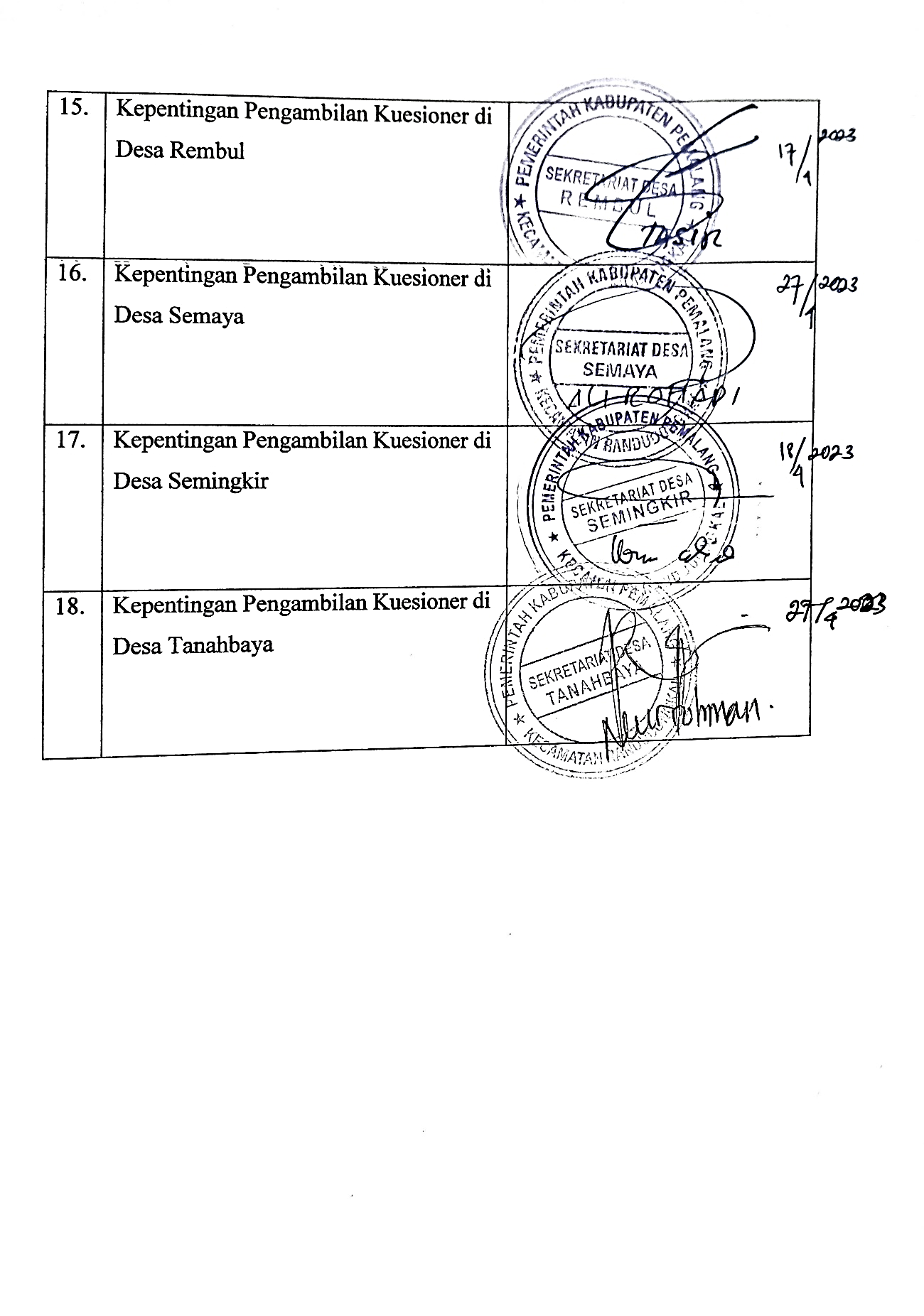
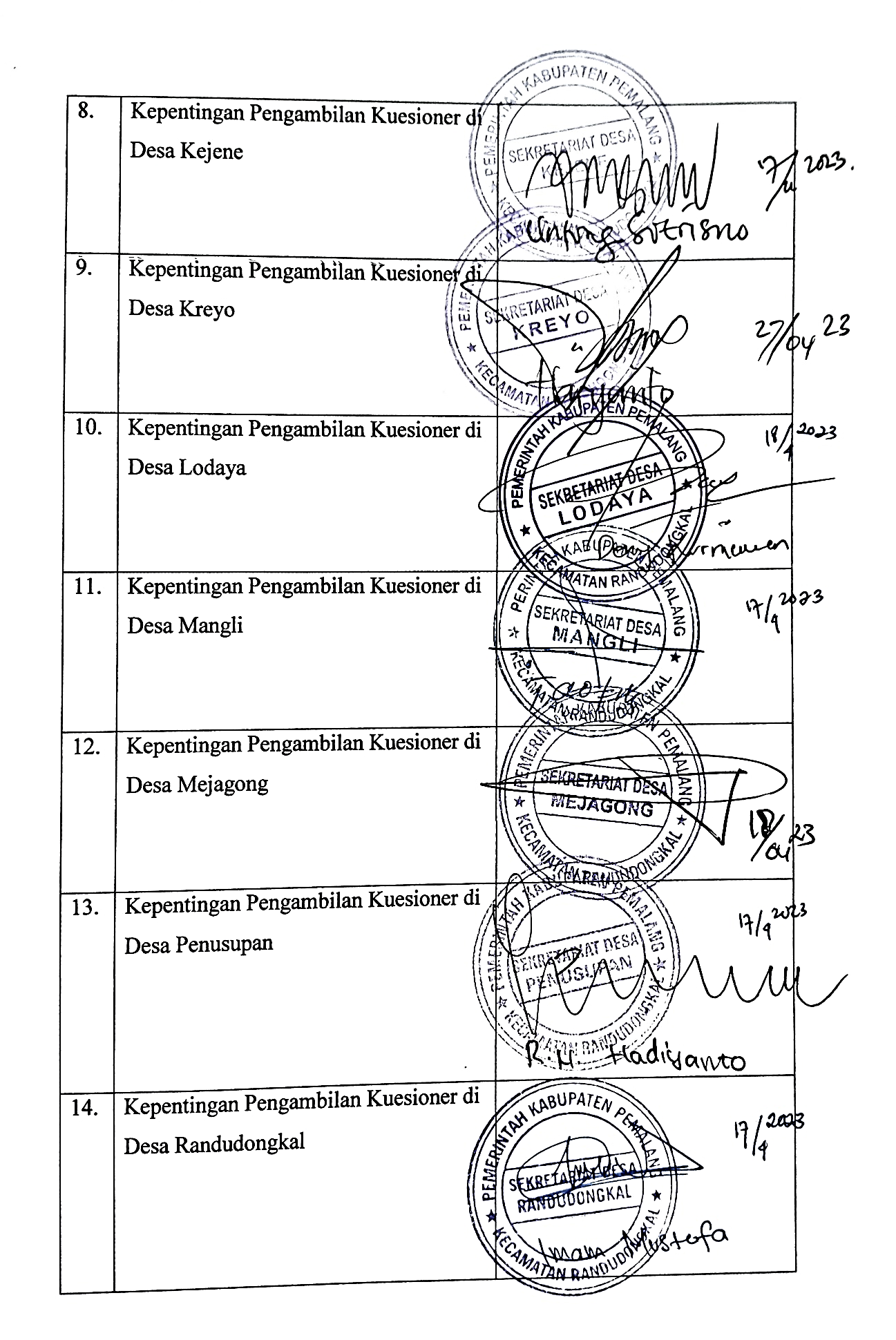
LAMPIRAN 2   
Surat Ijin Penelitian





LAMPIRAN 3   
Tanda Pengambilan Data





LAMPIRAN 4   
Tabulasi Data

Pencegahan Kecurangan Alokasi Dana Desa

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 | Y.7 | Y.8 | Total |
| 1. | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 38 |
| 2. | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 39 |
| 3. | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 36 |
| 4. | 1 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 34 |
| 5. | 1 | 3 | 4 | 5 | 5 | 5 | 5 | 5 | 33 |
| 6. | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 36 |
| 7. | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 33 |
| 8. | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 33 |
| 9. | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 33 |
| 10. | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 36 |
| 11. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 33 |
| 12. | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 36 |
| 13. | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 29 |
| 14. | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 34 |
| 15. | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 2 | 28 |
| 16. | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 39 |
| 17. | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 37 |
| 18. | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 37 |
| 19. | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 20. | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 35 |
| 21. | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 35 |
| 22. | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 23. | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 37 |
| 24. | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 25. | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 38 |
| 26. | 5 | 3 | 5 | 5 | 3 | 1 | 1 | 1 | 24 |
| 27. | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 38 |
| 28. | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 37 |
| 29. | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 38 |
| 30. | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 35 |
| 31. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 32. | 4 | 5 | 4 | 3 | 4 | 4 | 4 | 4 | 32 |
| 33. | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 35 |
| 34. | 4 | 3 | 4 | 4 | 4 | 5 | 5 | 4 | 33 |
| 35. | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 24 |
| 36. | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 24 |
| 37. | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 33 |
| 38. | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 33 |
| 39. | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 33 |
| 40. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 41. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 30 |
| 42. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 43. | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 44. | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 45. | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 46. | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 47. | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 48. | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 49. | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 33 |
| 50. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 51. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 33 |
| 52. | 4 | 4 | 5 | 3 | 4 | 5 | 5 | 5 | 35 |
| 53. | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 54. | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 34 |

Sistem Pengendalian Internal

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | X1.10 | X1.11 | X1.12 | X1.13 | Total |
| 1. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 55 |
| 2. | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 57 |
| 3. | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 57 |
| 4. | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 65 |
| 5. | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 62 |
| 6. | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 56 |
| 7. | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 58 |
| 8. | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 56 |
| 9. | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 58 |
| 10. | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 2 | 4 | 5 | 4 | 4 | 53 |
| 11. | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 53 |
| 12. | 3 | 3 | 4 | 4 | 4 | 5 | 5 | 4 | 2 | 4 | 5 | 3 | 4 | 50 |
| 13. | 4 | 5 | 5 | 4 | 4 | 4 | 3 | 4 | 2 | 3 | 4 | 4 | 3 | 49 |
| 14. | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 1 | 3 | 5 | 4 | 3 | 52 |
| 15. | 4 | 5 | 5 | 4 | 5 | 4 | 3 | 4 | 1 | 3 | 4 | 4 | 3 | 49 |
| 16. | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 59 |
| 17. | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 59 |
| 18. | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 60 |
| 19. | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 62 |
| 20. | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 54 |
| 21. | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 54 |
| 22. | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 65 |
| 23. | 3 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 57 |
| 24. | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 61 |
| 25. | 5 | 5 | 5 | 4 | 2 | 4 | 4 | 4 | 2 | 2 | 5 | 4 | 4 | 50 |
| 26. | 1 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 1 | 5 | 5 | 5 | 5 | 55 |
| 27. | 5 | 5 | 5 | 4 | 3 | 3 | 2 | 4 | 2 | 2 | 5 | 4 | 4 | 48 |
| 28. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 4 | 5 | 4 | 53 |
| 29. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 4 | 5 | 4 | 53 |
| 30. | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 57 |
| 31. | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 56 |
| 32. | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 3 | 3 | 4 | 4 | 4 | 53 |
| 33. | 4 | 5 | 5 | 4 | 3 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 3 | 55 |
| 34. | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 60 |
| 35. | 2 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 2 | 4 | 3 | 3 | 3 | 42 |
| 36. | 2 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 2 | 4 | 3 | 3 | 3 | 42 |
| 37. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 38. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 39. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 40. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 53 |
| 41. | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 3 | 4 | 5 | 5 | 5 | 58 |
| 42. | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 54 |
| 43. | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 62 |
| 44. | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 62 |
| 45. | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 62 |
| 46. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 51 |
| 47. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 48. | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 56 |
| 49. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 54 |
| 50. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 51. | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 53 |
| 52. | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 3 | 61 |
| 53. | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 64 |
| 54. | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 3 | 58 |

Komitmen Organisasi

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | Total |
| 1. | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 33 |
| 2. | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 33 |
| 3. | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 33 |
| 4. | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 32 |
| 5. | 4 | 4 | 4 | 3 | 4 | 4 | 5 | 28 |
| 6. | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 30 |
| 7. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 8. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 9. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 10. | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 32 |
| 11. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 12. | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 31 |
| 13. | 5 | 4 | 3 | 4 | 4 | 5 | 5 | 30 |
| 14. | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 32 |
| 15. | 5 | 5 | 3 | 4 | 4 | 5 | 4 | 30 |
| 16. | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 29 |
| 17. | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 29 |
| 18. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 19. | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 20. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 21. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 22. | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 23. | 3 | 3 | 4 | 5 | 5 | 4 | 4 | 28 |
| 24. | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 33 |
| 25. | 2 | 4 | 4 | 2 | 3 | 3 | 5 | 23 |
| 26. | 5 | 1 | 5 | 3 | 1 | 1 | 5 | 21 |
| 27. | 2 | 4 | 4 | 2 | 3 | 3 | 5 | 23 |
| 28. | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 26 |
| 29. | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 27 |
| 30. | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 30 |
| 31. | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 31 |
| 32. | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 26 |
| 33. | 5 | 4 | 4 | 4 | 3 | 3 | 4 | 27 |
| 34. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 35. | 4 | 4 | 5 | 3 | 3 | 4 | 5 | 28 |
| 36. | 4 | 4 | 5 | 3 | 3 | 4 | 5 | 28 |
| 37. | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 26 |
| 38. | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 26 |
| 39. | 4 | 5 | 4 | 3 | 4 | 4 | 5 | 29 |
| 40. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 41. | 4 | 5 | 5 | 2 | 4 | 5 | 5 | 30 |
| 42. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 43. | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 31 |
| 44. | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 31 |
| 45. | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 31 |
| 46. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 47. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 48. | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 29 |
| 49. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 50. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 51. | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 27 |
| 52. | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 31 |
| 53. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 54. | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 30 |

Ketaatan Pelaporan Keuangan

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3.7 | X3.8 | Total |
| 1. | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 39 |
| 2. | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 38 |
| 3. | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 39 |
| 4. | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 37 |
| 5. | 4 | 5 | 4 | 5 | 4 | 4 | 3 | 4 | 33 |
| 6. | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 34 |
| 7. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 8. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 9. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 10. | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 38 |
| 11. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 12. | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 37 |
| 13. | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 3 | 34 |
| 14. | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 37 |
| 15. | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 36 |
| 16. | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 34 |
| 17. | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 33 |
| 18. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 19. | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 20. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 33 |
| 21. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 33 |
| 22. | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 23. | 3 | 4 | 3 | 4 | 5 | 4 | 5 | 4 | 32 |
| 24. | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 38 |
| 25. | 4 | 4 | 2 | 5 | 3 | 3 | 2 | 5 | 28 |
| 26. | 1 | 5 | 5 | 5 | 1 | 1 | 3 | 5 | 26 |
| 27. | 4 | 4 | 2 | 5 | 3 | 3 | 2 | 5 | 28 |
| 28. | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 5 | 31 |
| 29. | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 32 |
| 30. | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 33 |
| 31. | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 34 |
| 32. | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 29 |
| 33. | 4 | 4 | 5 | 4 | 3 | 3 | 4 | 4 | 31 |
| 34. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 35. | 4 | 4 | 4 | 5 | 3 | 4 | 3 | 3 | 30 |
| 36. | 4 | 4 | 4 | 5 | 3 | 4 | 3 | 3 | 30 |
| 37. | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 30 |
| 38. | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 30 |
| 39. | 5 | 4 | 4 | 5 | 4 | 4 | 3 | 4 | 33 |
| 40. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 41. | 5 | 5 | 4 | 5 | 4 | 5 | 2 | 4 | 34 |
| 42. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 43. | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 35 |
| 44. | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 35 |
| 45. | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 35 |
| 46. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 47. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 48. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 49. | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 50. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 51. | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 32 |
| 52. | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 36 |
| 53. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 33 |
| 54. | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 36 |

Moralitas Individu

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No | X4.1 | X4.2 | X4.3 | X4.4 | X4.5 | X4.6 | X4.7 | Total |
| 1. | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 33 |
| 2. | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 33 |
| 3. | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 33 |
| 4. | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 31 |
| 5. | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 33 |
| 6. | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 30 |
| 7. | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 30 |
| 8. | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 30 |
| 9. | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 29 |
| 10. | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 11. | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 26 |
| 12. | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 34 |
| 13. | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 30 |
| 14. | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 29 |
| 15. | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 30 |
| 16. | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 29 |
| 17. | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 30 |
| 18. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 19. | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 20. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 21. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 22. | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 23. | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 32 |
| 24. | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 32 |
| 25. | 4 | 4 | 4 | 2 | 5 | 4 | 5 | 28 |
| 26. | 5 | 4 | 5 | 1 | 1 | 3 | 5 | 24 |
| 27. | 4 | 4 | 4 | 2 | 5 | 4 | 4 | 27 |
| 28. | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 29 |
| 29. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 30. | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 31 |
| 31. | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 27 |
| 32. | 3 | 4 | 3 | 3 | 4 | 3 | 5 | 25 |
| 33. | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 32 |
| 34. | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 27 |
| 35. | 4 | 4 | 4 | 2 | 4 | 4 | 5 | 27 |
| 36. | 4 | 4 | 4 | 2 | 4 | 4 | 5 | 27 |
| 37. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 38. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 39. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 40. | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 29 |
| 41. | 4 | 5 | 5 | 3 | 5 | 5 | 5 | 32 |
| 42. | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 28 |
| 43. | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 32 |
| 44. | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 32 |
| 45. | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 32 |
| 46. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 47. | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 29 |
| 48. | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 29 |
| 49. | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 29 |
| 50. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 51. | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 31 |
| 52. | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 29 |
| 53. | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 29 |
| 54. | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 34 |

Kesesuaian Kompensasi

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No | X5.1 | X5.2 | X5.3 | X5.4 | X5.5 | X5.6 | X5.7 | Total |
| 1. | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 26 |
| 2. | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 26 |
| 3. | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 26 |
| 4. | 3 | 5 | 5 | 2 | 4 | 2 | 4 | 25 |
| 5. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 6. | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 28 |
| 7. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 8. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 9. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 10. | 1 | 2 | 4 | 4 | 1 | 1 | 4 | 17 |
| 11. | 4 | 4 | 4 | 5 | 5 | 2 | 2 | 26 |
| 12. | 1 | 2 | 5 | 3 | 1 | 1 | 5 | 18 |
| 13. | 4 | 4 | 4 | 2 | 3 | 3 | 4 | 24 |
| 14. | 3 | 3 | 4 | 2 | 3 | 3 | 4 | 22 |
| 15. | 2 | 2 | 3 | 2 | 4 | 2 | 4 | 19 |
| 16. | 3 | 3 | 4 | 4 | 4 | 2 | 4 | 24 |
| 17. | 3 | 3 | 4 | 4 | 4 | 2 | 4 | 24 |
| 18. | 3 | 3 | 4 | 4 | 4 | 2 | 4 | 24 |
| 19. | 3 | 4 | 5 | 5 | 5 | 4 | 5 | 31 |
| 20. | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 26 |
| 21. | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 26 |
| 22. | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 31 |
| 23. | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 23 |
| 24. | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 32 |
| 25. | 4 | 2 | 5 | 4 | 5 | 5 | 5 | 30 |
| 26. | 1 | 1 | 5 | 1 | 5 | 2 | 3 | 18 |
| 27. | 4 | 2 | 5 | 4 | 5 | 5 | 5 | 30 |
| 28. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 29. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 30. | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 28 |
| 31. | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 26 |
| 32. | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 22 |
| 33. | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 25 |
| 34. | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 25 |
| 35. | 3 | 3 | 4 | 2 | 4 | 1 | 4 | 21 |
| 36. | 3 | 3 | 4 | 2 | 4 | 1 | 4 | 21 |
| 37. | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 25 |
| 38. | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 25 |
| 39. | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 25 |
| 40. | 3 | 3 | 4 | 3 | 4 | 2 | 4 | 23 |
| 41. | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 24 |
| 42. | 3 | 4 | 4 | 2 | 4 | 3 | 4 | 24 |
| 43. | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 26 |
| 44. | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 26 |
| 45. | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 26 |
| 46. | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 26 |
| 47. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 48. | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 27 |
| 49. | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 22 |
| 50. | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 22 |
| 51. | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 24 |
| 52. | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 25 |
| 53. | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 26 |
| 54. | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 26 |

LAMPIRAN 5   
Hail Uji Validitas

Pencegahan Kecurangan Alokasi Dana Desa

Correlations

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | Y\_1 | Y\_2 | Y\_3 | Y\_4 | Y\_5 | Y\_6 | Y\_7 | Y\_8 | Y\_TO |
| Y\_1 | Pearson Correlation | 1 | .599\*\* | .241 | .080 | .069 | .030 | .026 | .005 | .402\*\* |
| Sig. (2-tailed) |  | .000 | .079 | .565 | .618 | .831 | .850 | .972 | .003 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| Y\_2 | Pearson Correlation | .599\*\* | 1 | .396\*\* | .154 | .364\*\* | .442\*\* | .470\*\* | .329\* | .697\*\* |
| Sig. (2-tailed) | .000 |  | .003 | .266 | .007 | .001 | .000 | .015 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| Y\_3 | Pearson Correlation | .241 | .396\*\* | 1 | .399\*\* | .590\*\* | .391\*\* | .346\* | .379\*\* | .698\*\* |
| Sig. (2-tailed) | .079 | .003 |  | .003 | .000 | .004 | .010 | .005 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| Y\_4 | Pearson Correlation | .080 | .154 | .399\*\* | 1 | .554\*\* | .276\* | .387\*\* | .330\* | .544\*\* |
| Sig. (2-tailed) | .565 | .266 | .003 |  | .000 | .043 | .004 | .015 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| Y\_5 | Pearson Correlation | .069 | .364\*\* | .590\*\* | .554\*\* | 1 | .628\*\* | .673\*\* | .585\*\* | .788\*\* |
| Sig. (2-tailed) | .618 | .007 | .000 | .000 |  | .000 | .000 | .000 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| Y\_6 | Pearson Correlation | .030 | .442\*\* | .391\*\* | .276\* | .628\*\* | 1 | .776\*\* | .659\*\* | .761\*\* |
| Sig. (2-tailed) | .831 | .001 | .004 | .043 | .000 |  | .000 | .000 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| Y\_7 | Pearson Correlation | .026 | .470\*\* | .346\* | .387\*\* | .673\*\* | .776\*\* | 1 | .667\*\* | .782\*\* |
| Sig. (2-tailed) | .850 | .000 | .010 | .004 | .000 | .000 |  | .000 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| Y\_8 | Pearson Correlation | .005 | .329\* | .379\*\* | .330\* | .585\*\* | .659\*\* | .667\*\* | 1 | .734\*\* |
| Sig. (2-tailed) | .972 | .015 | .005 | .015 | .000 | .000 | .000 |  | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| Y\_TO | Pearson Correlation | .402\*\* | .697\*\* | .698\*\* | .544\*\* | .788\*\* | .761\*\* | .782\*\* | .734\*\* | 1 |
| Sig. (2-tailed) | .003 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |  |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | |

Sistem Pengendalian Internal

Correlations

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | X1\_1 | X1\_2 | X1\_3 | X1\_4 | X1\_5 | X1\_6 | X1\_7 | X1\_8 | X1\_9 | X1\_10 | X1\_11 | X1\_12 | X1\_13 | X1\_TO |
| X1\_1 | Pearson Correlation | 1 | .294\* | .366\*\* | .263 | -.035 | .295\* | .196 | .216 | .440\*\* | -.016 | .272\* | .253 | .327\* | .534\*\* |
| Sig. (2-tailed) |  | .031 | .006 | .055 | .799 | .031 | .156 | .117 | .001 | .906 | .047 | .065 | .016 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X1\_2 | Pearson Correlation | .294\* | 1 | .615\*\* | .213 | .073 | .364\*\* | -.051 | .361\*\* | .048 | -.018 | .464\*\* | .251 | .027 | .422\*\* |
| Sig. (2-tailed) | .031 |  | .000 | .122 | .598 | .007 | .712 | .007 | .732 | .898 | .000 | .067 | .846 | .001 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X1\_3 | Pearson Correlation | .366\*\* | .615\*\* | 1 | .509\*\* | .158 | .382\*\* | -.002 | .139 | .070 | .168 | .514\*\* | .244 | .221 | .513\*\* |
| Sig. (2-tailed) | .006 | .000 |  | .000 | .255 | .004 | .986 | .316 | .616 | .224 | .000 | .075 | .108 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X1\_4 | Pearson Correlation | .263 | .213 | .509\*\* | 1 | .404\*\* | .317\* | .323\* | .160 | .162 | .341\* | .292\* | .251 | .373\*\* | .558\*\* |
| Sig. (2-tailed) | .055 | .122 | .000 |  | .002 | .019 | .017 | .248 | .241 | .012 | .032 | .067 | .006 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X1\_5 | Pearson Correlation | -.035 | .073 | .158 | .404\*\* | 1 | .365\*\* | .292\* | .368\*\* | .338\* | .519\*\* | .146 | .525\*\* | .389\*\* | .585\*\* |
| Sig. (2-tailed) | .799 | .598 | .255 | .002 |  | .007 | .032 | .006 | .012 | .000 | .294 | .000 | .004 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X1\_6 | Pearson Correlation | .295\* | .364\*\* | .382\*\* | .317\* | .365\*\* | 1 | .549\*\* | .409\*\* | .321\* | .493\*\* | .570\*\* | .347\* | .378\*\* | .731\*\* |
| Sig. (2-tailed) | .031 | .007 | .004 | .019 | .007 |  | .000 | .002 | .018 | .000 | .000 | .010 | .005 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X1\_7 | Pearson Correlation | .196 | -.051 | -.002 | .323\* | .292\* | .549\*\* | 1 | .273\* | .364\*\* | .368\*\* | .229 | .100 | .177 | .508\*\* |
| Sig. (2-tailed) | .156 | .712 | .986 | .017 | .032 | .000 |  | .046 | .007 | .006 | .096 | .472 | .200 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X1\_8 | Pearson Correlation | .216 | .361\*\* | .139 | .160 | .368\*\* | .409\*\* | .273\* | 1 | .286\* | .108 | .263 | .534\*\* | .335\* | .554\*\* |
| Sig. (2-tailed) | .117 | .007 | .316 | .248 | .006 | .002 | .046 |  | .036 | .435 | .055 | .000 | .013 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X1\_9 | Pearson Correlation | .440\*\* | .048 | .070 | .162 | .338\* | .321\* | .364\*\* | .286\* | 1 | .626\*\* | .088 | .431\*\* | .408\*\* | .699\*\* |
| Sig. (2-tailed) | .001 | .732 | .616 | .241 | .012 | .018 | .007 | .036 |  | .000 | .525 | .001 | .002 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X1\_10 | Pearson Correlation | -.016 | -.018 | .168 | .341\* | .519\*\* | .493\*\* | .368\*\* | .108 | .626\*\* | 1 | .133 | .281\* | .356\*\* | .620\*\* |
| Sig. (2-tailed) | .906 | .898 | .224 | .012 | .000 | .000 | .006 | .435 | .000 |  | .336 | .039 | .008 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X1\_11 | Pearson Correlation | .272\* | .464\*\* | .514\*\* | .292\* | .146 | .570\*\* | .229 | .263 | .088 | .133 | 1 | .395\*\* | .327\* | .555\*\* |
| Sig. (2-tailed) | .047 | .000 | .000 | .032 | .294 | .000 | .096 | .055 | .525 | .336 |  | .003 | .016 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X1\_12 | Pearson Correlation | .253 | .251 | .244 | .251 | .525\*\* | .347\* | .100 | .534\*\* | .431\*\* | .281\* | .395\*\* | 1 | .653\*\* | .677\*\* |
| Sig. (2-tailed) | .065 | .067 | .075 | .067 | .000 | .010 | .472 | .000 | .001 | .039 | .003 |  | .000 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X1\_13 | Pearson Correlation | .327\* | .027 | .221 | .373\*\* | .389\*\* | .378\*\* | .177 | .335\* | .408\*\* | .356\*\* | .327\* | .653\*\* | 1 | .649\*\* |
| Sig. (2-tailed) | .016 | .846 | .108 | .006 | .004 | .005 | .200 | .013 | .002 | .008 | .016 | .000 |  | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X1\_TO | Pearson Correlation | .534\*\* | .422\*\* | .513\*\* | .558\*\* | .585\*\* | .731\*\* | .508\*\* | .554\*\* | .699\*\* | .620\*\* | .555\*\* | .677\*\* | .649\*\* | 1 |
| Sig. (2-tailed) | .000 | .001 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |  |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | | | | | |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | | | | |

Komitmen Organisai

Correlations

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | X2\_1 | X2\_2 | X2\_3 | X2\_4 | X2\_5 | X2\_6 | X2\_7 | X2\_TO |
| X2\_1 | Pearson Correlation | 1 | .121 | .083 | .477\*\* | .213 | .353\*\* | .303\* | .631\*\* |
| Sig. (2-tailed) |  | .385 | .551 | .000 | .123 | .009 | .026 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X2\_2 | Pearson Correlation | .121 | 1 | .002 | .082 | .488\*\* | .632\*\* | .060 | .551\*\* |
| Sig. (2-tailed) | .385 |  | .986 | .558 | .000 | .000 | .665 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X2\_3 | Pearson Correlation | .083 | .002 | 1 | .046 | -.069 | -.125 | .375\*\* | .249 |
| Sig. (2-tailed) | .551 | .986 |  | .741 | .621 | .369 | .005 | .069 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X2\_4 | Pearson Correlation | .477\*\* | .082 | .046 | 1 | .619\*\* | .434\*\* | .087 | .715\*\* |
| Sig. (2-tailed) | .000 | .558 | .741 |  | .000 | .001 | .531 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X2\_5 | Pearson Correlation | .213 | .488\*\* | -.069 | .619\*\* | 1 | .773\*\* | .076 | .775\*\* |
| Sig. (2-tailed) | .123 | .000 | .621 | .000 |  | .000 | .583 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X2\_6 | Pearson Correlation | .353\*\* | .632\*\* | -.125 | .434\*\* | .773\*\* | 1 | .134 | .785\*\* |
| Sig. (2-tailed) | .009 | .000 | .369 | .001 | .000 |  | .335 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X2\_7 | Pearson Correlation | .303\* | .060 | .375\*\* | .087 | .076 | .134 | 1 | .434\*\* |
| Sig. (2-tailed) | .026 | .665 | .005 | .531 | .583 | .335 |  | .001 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X2\_TO | Pearson Correlation | .631\*\* | .551\*\* | .249 | .715\*\* | .775\*\* | .785\*\* | .434\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .069 | .000 | .000 | .000 | .001 |  |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | |

Ketaatan Pelaporan Keuangan

Correlations

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | X3\_1 | X3\_2 | X3\_3 | X3\_4 | X3\_5 | X3\_6 | X3\_7 | X3\_8 | X3\_TO |
| X3\_1 | Pearson Correlation | 1 | .169 | .121 | .060 | .488\*\* | .632\*\* | .082 | -.019 | .513\*\* |
| Sig. (2-tailed) |  | .221 | .385 | .665 | .000 | .000 | .558 | .893 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X3\_2 | Pearson Correlation | .169 | 1 | .478\*\* | .407\*\* | .161 | .131 | .275\* | .252 | .560\*\* |
| Sig. (2-tailed) | .221 |  | .000 | .002 | .245 | .344 | .044 | .066 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X3\_3 | Pearson Correlation | .121 | .478\*\* | 1 | .303\* | .213 | .353\*\* | .477\*\* | .094 | .644\*\* |
| Sig. (2-tailed) | .385 | .000 |  | .026 | .123 | .009 | .000 | .501 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X3\_4 | Pearson Correlation | .060 | .407\*\* | .303\* | 1 | .076 | .134 | .087 | .180 | .425\*\* |
| Sig. (2-tailed) | .665 | .002 | .026 |  | .583 | .335 | .531 | .194 | .001 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X3\_5 | Pearson Correlation | .488\*\* | .161 | .213 | .076 | 1 | .773\*\* | .619\*\* | .189 | .762\*\* |
| Sig. (2-tailed) | .000 | .245 | .123 | .583 |  | .000 | .000 | .171 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X3\_6 | Pearson Correlation | .632\*\* | .131 | .353\*\* | .134 | .773\*\* | 1 | .434\*\* | .017 | .743\*\* |
| Sig. (2-tailed) | .000 | .344 | .009 | .335 | .000 |  | .001 | .905 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X3\_7 | Pearson Correlation | .082 | .275\* | .477\*\* | .087 | .619\*\* | .434\*\* | 1 | .283\* | .727\*\* |
| Sig. (2-tailed) | .558 | .044 | .000 | .531 | .000 | .001 |  | .038 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X3\_8 | Pearson Correlation | -.019 | .252 | .094 | .180 | .189 | .017 | .283\* | 1 | .399\*\* |
| Sig. (2-tailed) | .893 | .066 | .501 | .194 | .171 | .905 | .038 |  | .003 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X3\_TO | Pearson Correlation | .513\*\* | .560\*\* | .644\*\* | .425\*\* | .762\*\* | .743\*\* | .727\*\* | .399\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .001 | .000 | .000 | .000 | .003 |  |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | |

Moralitas Individu

Correlations

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | X4\_1 | X4\_2 | X4\_3 | X4\_4 | X4\_5 | X4\_6 | X4\_7 | X4\_TO |
| X4\_1 | Pearson Correlation | 1 | .453\*\* | .555\*\* | .291\* | .212 | .379\*\* | .237 | .666\*\* |
| Sig. (2-tailed) |  | .001 | .000 | .033 | .124 | .005 | .084 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X4\_2 | Pearson Correlation | .453\*\* | 1 | .353\*\* | .279\* | .332\* | .464\*\* | .241 | .654\*\* |
| Sig. (2-tailed) | .001 |  | .009 | .041 | .014 | .000 | .079 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X4\_3 | Pearson Correlation | .555\*\* | .353\*\* | 1 | .225 | .273\* | .366\*\* | .293\* | .649\*\* |
| Sig. (2-tailed) | .000 | .009 |  | .102 | .046 | .006 | .032 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X4\_4 | Pearson Correlation | .291\* | .279\* | .225 | 1 | .378\*\* | .399\*\* | -.015 | .647\*\* |
| Sig. (2-tailed) | .033 | .041 | .102 |  | .005 | .003 | .912 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X4\_5 | Pearson Correlation | .212 | .332\* | .273\* | .378\*\* | 1 | .503\*\* | .168 | .671\*\* |
| Sig. (2-tailed) | .124 | .014 | .046 | .005 |  | .000 | .225 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X4\_6 | Pearson Correlation | .379\*\* | .464\*\* | .366\*\* | .399\*\* | .503\*\* | 1 | .325\* | .752\*\* |
| Sig. (2-tailed) | .005 | .000 | .006 | .003 | .000 |  | .016 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X4\_7 | Pearson Correlation | .237 | .241 | .293\* | -.015 | .168 | .325\* | 1 | .448\*\* |
| Sig. (2-tailed) | .084 | .079 | .032 | .912 | .225 | .016 |  | .001 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X4\_TO | Pearson Correlation | .666\*\* | .654\*\* | .649\*\* | .647\*\* | .671\*\* | .752\*\* | .448\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .001 |  |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | |

Kesesuaian Kompensasi

Correlations

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | X5\_1 | X5\_2 | X5\_3 | X5\_4 | X5\_5 | X5\_6 | X5\_7 | X5\_TO |
| X5\_1 | Pearson Correlation | 1 | .629\*\* | -.011 | .317\* | .504\*\* | .656\*\* | .077 | .800\*\* |
| Sig. (2-tailed) |  | .000 | .935 | .020 | .000 | .000 | .580 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X5\_2 | Pearson Correlation | .629\*\* | 1 | .027 | .319\* | .215 | .356\*\* | -.041 | .634\*\* |
| Sig. (2-tailed) | .000 |  | .848 | .019 | .118 | .008 | .767 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X5\_3 | Pearson Correlation | -.011 | .027 | 1 | .065 | .207 | .154 | .295\* | .318\* |
| Sig. (2-tailed) | .935 | .848 |  | .638 | .132 | .268 | .030 | .019 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X5\_4 | Pearson Correlation | .317\* | .319\* | .065 | 1 | .148 | .434\*\* | .084 | .611\*\* |
| Sig. (2-tailed) | .020 | .019 | .638 |  | .285 | .001 | .547 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X5\_5 | Pearson Correlation | .504\*\* | .215 | .207 | .148 | 1 | .469\*\* | -.091 | .603\*\* |
| Sig. (2-tailed) | .000 | .118 | .132 | .285 |  | .000 | .513 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X5\_6 | Pearson Correlation | .656\*\* | .356\*\* | .154 | .434\*\* | .469\*\* | 1 | .297\* | .841\*\* |
| Sig. (2-tailed) | .000 | .008 | .268 | .001 | .000 |  | .029 | .000 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X5\_7 | Pearson Correlation | .077 | -.041 | .295\* | .084 | -.091 | .297\* | 1 | .304\* |
| Sig. (2-tailed) | .580 | .767 | .030 | .547 | .513 | .029 |  | .025 |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| X5\_TO | Pearson Correlation | .800\*\* | .634\*\* | .318\* | .611\*\* | .603\*\* | .841\*\* | .304\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .019 | .000 | .000 | .000 | .025 |  |
| N | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | |

LAMPIRAN 6   
Hasil Uji Reliabilitas

Pencegahan Kecurangan Alokasi Dana Desa

|  |  |
| --- | --- |
| Reliability Statistics | |
| Cronbach's Alpha | N of Items |
| .822 | 8 |

Sistem Pengendalian Internal

|  |  |
| --- | --- |
| Reliability Statistics | |
| Cronbach's Alpha | N of Items |
| .828 | 13 |

Komitmen Organisasi

|  |  |
| --- | --- |
| Reliability Statistics | |
| Cronbach's Alpha | N of Items |
| .714 | 7 |

Ketaatan Pelaporan Keuangan

|  |  |
| --- | --- |
| Reliability Statistics | |
| Cronbach's Alpha | N of Items |
| .752 | 8 |

Moralitas Individu

|  |  |
| --- | --- |
| Reliability Statistics | |
| Cronbach's Alpha | N of Items |
| .746 | 7 |

Kesesuaian Kompensasi

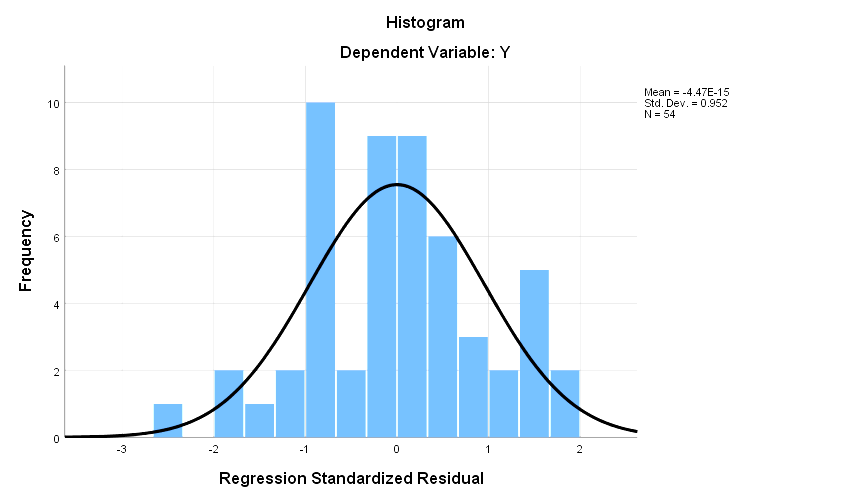
|  |  |
| --- | --- |
| Reliability Statistics | |
| Cronbach's Alpha | N of Items |
| .720 | 7 |

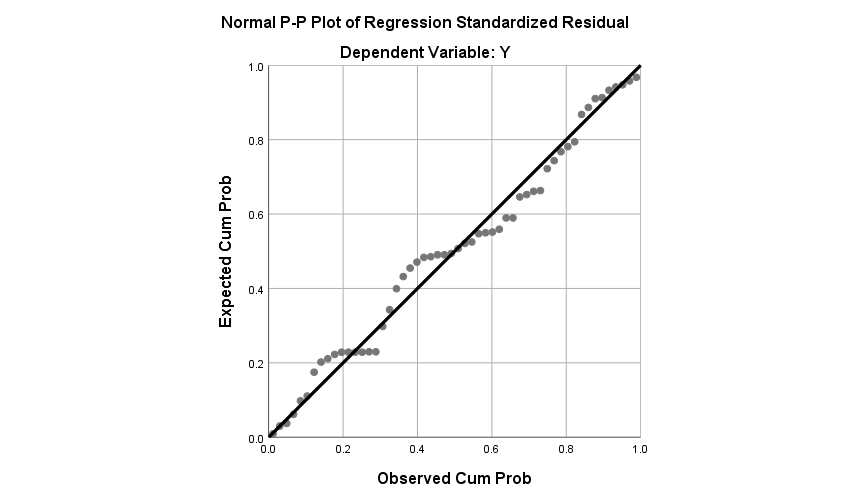
LAMPIRAN 7   
Hasil Uji Statistik Deskriptif

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Descriptive Statistics | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| X1 | 54 | 42 | 65 | 55,42 | 5,022 |
| X2 | 54 | 21 | 35 | 28,96 | 2,733 |
| X3 | 54 | 26 | 40 | 33,38 | 3,080 |
| X4 | 54 | 24 | 35 | 29,81 | 2,562 |
| X5 | 54 | 17 | 32 | 25,22 | 3,213 |
| Y | 54 | 24 | 40 | 34,05 | 3,708 |
| Valid N (listwise) | 54 |  |  |  |  |

LAMPIRAN 8   
Hasil Uji Normalitas

|  |  |  |
| --- | --- | --- |
| One-Sample Kolmogorov-Smirnov Test | | |
|  | | Unstandardized Residual |
| N | | 54 |
| Normal Parametersa,b | Mean | ,0000000 |
| Std. Deviation | 2,37217828 |
| Most Extreme Differences | Absolute | ,082 |
| Positive | ,078 |
| Negative | -,082 |
| Test Statistic | | ,082 |
| Asymp. Sig. (2-tailed) | | ,200c,d |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |





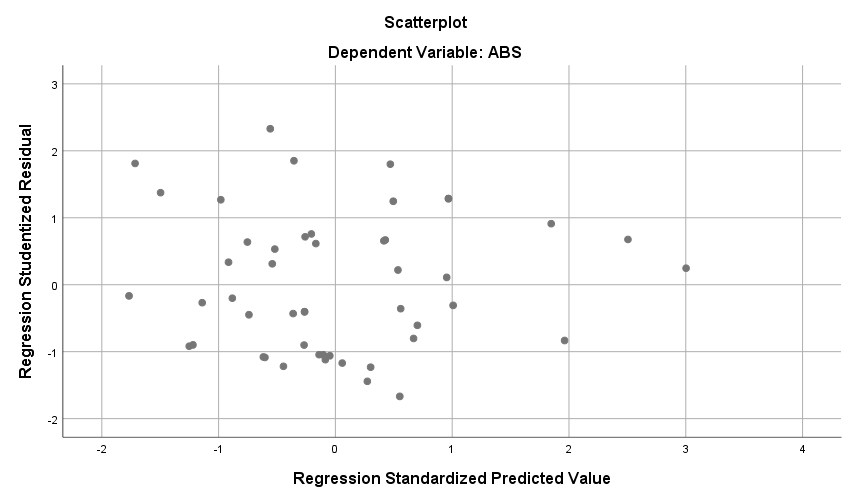
LAMPIRAN 9   
Hasil Uji Multikolinearitas

Coefficientsa

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity  Statistics | |
| B | Std.  Error | Beta | Tolerance | VIF |
| (Constant)  X1  X2  X3  X4  X5 | 4.527  .162  -.173  .075  .368  .477 | 9.052  .100  .571  .481  .196  .139 | .224  -.100  .051  .245  .422 | .500  1.620  -.303  .156  1.879  3.426 | .620  .112  .763  .877  .067  .001 | .655  .115  .115  .735  .828 | 1.527  8.670  8.723  1.361  1.207 |

|  |
| --- |
| a. Dependent Variable: Y |

LAMPIRAN 10   
Hasil Uji Heteroskedastisitas



LAMPIRAN 11   
Hasil Analisis Regresi Liniear Berganda

Coefficientsa

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 1,746 | 4,809 |  | 0,363 | 0,718 |
| X1 | 0,113 | 0,085 | 0,153 | 1,332 | 0,189 |
| X2 | -1,599 | 0,436 | -1,178 | -3,663 | 0,001 |
| X3 | 1,683 | 0,434 | 1,398 | 3,879 | 0,000 |
| X4 | 0,080 | 0,221 | 0,055 | 0,362 | 0,719 |
| X5 | 0,546 | 0,118 | 0,473 | 4,615 | 0,000 |
| a. Dependent Variable: Y | | | | | | | | |

LAMPIRAN 12   
Hasil UJI Kelayakan Model (Uji F)

Hasil Uji F   
ANOVAa

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Model | Sum of Squares | Df | Mean Square | F | Sig. |
| Regression | 430.590 | 5 | 86.118 | 13.860 | .000b |
| Residual | 298.243 | 48 | 6.213 |  |  |
| Total | 728.833 | 53 |  |  |  |

LAMPIRAN 13   
Hasil UJI T

Hasil Uji T  
Coefficientsa

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 1,746 | 4,809 |  | 0,363 | 0,718 |
| X1 | 0,113 | 0,085 | 0,153 | 1,332 | 0,189 |
| X2 | -1,599 | 0,436 | -1,178 | -3,663 | 0,001 |
| X3 | 1,683 | 0,434 | 1,398 | 3,879 | 0,000 |
| X4 | 0,080 | 0,221 | 0,055 | 0,362 | 0,719 |
| X5 | 0,546 | 0,118 | 0,473 | 4,615 | 0,000 |

LAMPIRAN 14

Hasil Uji Koefisien Determinasi

Hasil Uji Koefisien Determinasi   
Model Summaryb

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,769a | ,591 | ,548 | 2,493 |