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**LAMPIRAN**

**Lampiran 1 Lembar Kuisioner**

**KUESIONER PENELITIAN**

**PENGARUH SISTEM PENGENDALIAN INTERNAL, KOMPETENSI PEMERINTAH DESA, TRANSPARANSI LAPORAN KEUANGAN DAN AKSESIBILITAS LAPORAN KEUANGAN TERHADAP AKUNTABILITAS DANA DESA SEKECAMATAN PANGKAH**

**(Survei Desa Sekecamatan Pangkah Kabupaten Tegal)**

**Ditulis oleh: Affan Almishri**

**NIM: 4319500154**



**PROGRAM STUDI AKUNTANSI**

**FAKULTAS EKONOMI DAN BISNIS**

**UNIVERSITAS PANCASAKTI TEGAL**

**2023**

Perihal : Permohonan Pengisian Kuesioner

Judul Penelitian : Pengaruh Sistem Pengendalian Internal, Kompetensi Pemerintah Desa, Transparansi Laporan Keuangan Dan Aksesibilitas Laporan Keuangan Terhadap Akuntabilitas Dana Desa Sekecamatan Pangkah.

.

Kepada Yth,

Sdr. Responden

Di Tempat

Dengan Hormat,

Dalam rangka menyelesaikan penelitian, saya Mahasiswa Fakultas Ekonomi dan Bisnis Universitas Pancasakti Tegal, mohon partisipasi dari Sdr untuk mengisi kuesioner yang telah kami sediakan.

Adapun data yang kami minta adalah sesuai dengan kondisi yang dirasakan Sdr selama ini. Kami akan menjaga kerahasiaan karena data ini hanya untuk kepentingan penelitian.

Setiap jawaban yang diberikan merupakan bantuan yang tidak ternilai harganya bagi penelitian ini.

Atas perhatian dan bantuannya, kami mengucapkan terima kasih.

Tegal, Mei 2023

Hormat Saya,

Affan Almishri

**PETUNJUK**

Bapak/Ibu dimohon untuk mengisi setiap pertanyaan sesuai dengan yang sebenarnya dirasakan atau dialami dengan cara mengisi pada kolom yang telah disediakan dan memberi tanda *check list* pada kolom yang tersedia.

**BAGIAN I: IDENTITAS RESPONDEN PROFIL DESA**

A. IDENTITAS PERSONAL

1. Nomor Responden :………………………...(diisi oleh peneliti)

2. Nama : ……………………………………………

3. Jenis Kelamin : Laki-laki Perempuan

4. Umur : …………………

5. Tingkat Pendidikan : SD SMP SMA S1

6. Jabatan : Kepala desa

Sekertaris desa

Bendahara desa

Badan Pengawas Desa

7. Masa Jabatan : <5 th 5-10 th > 10 th

**B. PROFIL DESA**

1. Nama Desa : …………………………

2. Alamat Desa : ………………................

3. Nomor Telepon/HP : ………………………...

4. Lama berdiri : …… tahun

Pangkah, .....Desember 2023

Responden,

………………………………………

Dilanjutkan

**PETUNJUK PENGISIAN**

Berilah tanda *check list* (√ ) pada salah satu jawaban yang paling sesuai dengan pendapat saudara.

**Keterangan**

Skor 1 : Sangat Tidak Setuju (STS)

Skor 2 : Tidak Setuju (TS)

Skor 3 : Netral (N)

Skor 4 : Setuju (S)

Skor 5 : Sangat Setuju (SS)

**Akuntabilitas Dana Desa (Y)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pernyataan** | **Tanggapan Responden** | | | | |
| **1** | **2** | **3** | **4** | **5** |
| Sangat  Tidak  Setuju | Tidak  Setuju | Netral | Setuju | Sangat  Setuju |
| 1 | Pengelolaan keuangan dana desa selalu disusun secara jujur, dan sesuai dengan Permendagri No 13 Tahun 2014 tentang pengelolaan keuangan desa. |  |  |  |  |  |
| 2 | Pengelolaan keuangan desa selalu disajikan secara terbuka dan transparan |  |  |  |  |  |
| 3 | Realisasi dana desa selalu diinformasikan melalui pembuatan spanduk/baliho |  |  |  |  |  |
| 4 | Memiliki rencana pengelolaan atau mengurangi risiko pelanggaran. |  |  |  |  |  |
| 5 | Dalam penyusunan laporan keuangan desa dilakukan sesuai dengan undang-undang yang berlaku |  |  |  |  |  |
| 6 | Dalam penyampaian laporan keuangan desa dilakukan secara tepat waktu dan menyeluruh |  |  |  |  |  |
| 7 | Penyusuan dan penyampaian laporan keuangan desa selalu dilakukan sesuai dengan prosedur undang-undang desa. |  |  |  |  |  |
| 8 | Dana desa yang dipakai selalu dicatat dengan jujur dan transparan. |  |  | Dilanjutkan |  |  |
| 9 | Pengumuman tentang penyaluran dana desa selalu bisa didapat setiap waktu |  |  |  |  |  |

Sumber: Simanjorang C. N. (2018)

**Sistem Pengendalian Internal (X1)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pernyataan** | **Tanggapan Responden** | | | | |
| **1** | **2** | **3** | **4** | **5** |
| Sangat  Tidak  Setuju | Tidak  Setuju | Netral | Setuju | Sangat  Setuju |
| 1 | Pemerintah desa memiliki struktur organisasi yang jelas. |  |  |  |  |  |
| 2 | Adanya kejelasan tugas dan wewenang dalam Pemerintah desa |  |  |  |  |  |
| 3 | Peralatan dan persediaan selalu disimpan ditempat yang diamankan secara fisik dan dilindungi dari kerusakan. |  |  |  |  |  |
| 4 | Memiliki rencana pengelolaan atau mengurangi risiko pelanggaran. |  |  |  |  |  |
| 5 | Pengeluaran uang pada pemdes selalu di dokumentasikan pada bukti pengeluaran Kas |  |  |  |  |  |
| 6 | Komunikasi telah dilaksanakan secara terbuka dan efektif |  |  |  |  |  |
| 7 | Selalu ada tindak lanjut dari setiap hasil temuan/ review dan saran yang diberikan oleh Inspektorat. |  |  |  |  |  |
| 8 | Aparatur desa selalu menerapkan perilaku dan norma yang baik dalam setiap kegiatan |  |  |  |  |  |
| 9 | Kepala desa selaku pemimpin pemerintahan desa sering memberikan keteladanan dalam pelaksanaan peraturan yang berlaku |  |  |  |  |  |
| 10 | Dalam kegiatan pelatihan mengenai pengelolaan keuangan untuk meningkatkan kompetensi para pegawai pemerintahanan desa rata-rata diadakan setiap 3 bulan sekali sehingga  Dengan pelatihan yang cukup intens dapat meningkatkan kompetensi aparatur desanya |  |  | Dilanjutkan |  |  |
| 11 | Dalam kegiatan pelatihan mengenai pengelolaan keuangan untuk meningkatkan kompetensi para pegawai pemerintahanan desa rata-rata diadakan setiap 3 bulan sekali sehingga dengan pelatihan yang cukup intens dapat  meningkatkan kompetensi aparatur desanya; |  |  |  |  |  |

Sumber: Soleh (2017)

**Kompetensi Pemerintah Desa (X2)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pernyataan** | **Tanggapan Responden** | | | | |
| **1** | **2** | **3** | **4** | **5** |
| Sangat  Tidak  Setuju | Tidak  Setuju | Netral | Setuju | Sangat  Setuju |
| 1 | Saya memahami tugas pokok, fungsi dan uraian tugas sebagai penyusun laporan keuangan |  |  |  |  |  |
| 2 | Saya sering mengikuti pelatihan teknis untuk meningkatkan kemampuan menyusun laporan keuangan |  |  |  |  |  |
| 3 | Saya selalu bekerja dengan mengedepankan etika dan kode etik sebagai seorang pegawai |  |  |  |  |  |
| 4 | Saya memahami Permendagri Permendagri No 20 Tahun 2018 tentang Pengelolaan Keuangan Desa |  |  |  |  |  |
| 5 | Desa selalu melakukan pembukuan mendasar pada Standar Akuntansi Pemerintahan (SAP) |  |  |  |  |  |
| 6 | Komunikasi telah dilaksanakan secara terbuka dan efektif |  |  |  |  |  |
| 7 | Kompetensi yang cukup akan menunjang pengelolaan keuangan desa yang lebih baik. |  |  | Dilanjutkan |  |  |
| 8 | Aparatur desa dapat meningkatkan pengetahuaanya dengan pelatihan-pelatihan teknis terkait dengan pengelolaan dana desa |  |  |  |  |  |
| 9 | Kemampuan dalam mengelola keuangan desa harus dimiliki oleh setiap aparat. |  |  |  |  |  |
| 10 | Pelayanan kepada masyarakat diberikan dengan penuh keramahan dan kesopanan |  |  |  |  |  |

Sumber: Marsidi P (2017)

**Transparansi Laporan Keuangan (X3)**

| **No** | **Pernyataan** | **Tanggapan Responden** | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| **1** | **2** | **3** | **4** | **5** |
| Sangat  Tidak  Setuju | Tidak  Setuju | Netral | Setuju | Sangat  Setuju |
| 1 | Informasi yang diberikan pemerintah desa kepada masyarakat dapat meningkatkan transparansi pengeloaan Keuangan dana desa |  |  |  |  |  |
| 2 | Transparansi pengelolaan keuangan dana desa dapat mengakomodasi usulan/suara rakyat |  |  |  |  |  |
| 3 | Pengumuman kebijakan pemerintah tentang pengelolaan dana desa mudah didapatkan oleh publik |  |  |  |  |  |
| 4 | Mudah untuk mengakses dokumen publik tentang dana desa |  |  |  |  |  |
| 5 | Pembahasan tentang laporan pengelolaan dana desa kepada masyarakat dapat meningkatkan transparansi |  |  |  |  |  |
| 6 | Laporan keuangan dilakukan secara efektif agar semua program tercapai sesuai target |  |  |  |  |  |
| 7 | Masyarakat mengetahui mengenai APBD |  |  |  |  |  |
| 8 | Laporan Keuangan SKPD direview oleh inspektorat sebelum diserahan kepada BPK |  |  |  |  |  |
| 9 | Laporan Keuangan dan Laporan hasil audit BPK dipublikasikan di website resmi Pemerintah Daerah |  | Dilanjutkan |  |  |  |
| 10 | Laporan Keuangan dibuat sesuai SAP yang terdiri dari LRA, Neraca, dan Catatan atas Laporan Keuangan |  |  |  |  |  |

Sumber: Merialsa A (2017)

**Aksesibilitas Laporan Keuangan (X4)**

| **No** | **Pernyataan** | **Tanggapan Responden** | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| **1** | **2** | **3** | **4** | **5** |
| Sangat  Tidak  Setuju | Tidak  Setuju | Netral | Setuju | Sangat  Setuju |
| 1 | Pengelolaan dana desa disajikan secara terbuka,cepat dan tepat kepada seluruh masyarakat |  |  |  |  |  |
| 2 | Laporan keuangan dapat diakses dimanapun dan kapanpun |  |  |  |  |  |
| 3 | Akuntabilitas kejujuran digunakan dikantor ini dalam melakukan penyusunan anggaran untuk mencapai tujuan. |  |  |  |  |  |
| 4 | Tahapan pengelolaan keuangan dana desa melibatkan unsur-unsur masyarakat |  |  |  |  |  |
| 5 | Memberikan kemudahan kepada para pengguna laporan keuangan dalam memperoleh informasi tentang laporan keuangan daerah |  |  |  |  |  |

Sumber: Apriliani (2015)

**Lampiran 2 Data Uji Validitas dan Reliabilitas**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No Responden** | **Akuntabilitas Dana Desa** **(Y)** | | | | | | | | | |
| **Y.1** | **Y.2** | **Y.3** | **Y.4** | **Y.5** | **Y.6** | **Y.7** | **Y.8** | **Y.9** | **Total** |
| **1** | 5 | 5 | 5 | 4 | 3 | 5 | 4 | 5 | 4 | 40 |
| **2** | 5 | 5 | 3 | 5 | 5 | 4 | 5 | 4 | 5 | 41 |
| **3** | 5 | 5 | 5 | 3 | 5 | 4 | 5 | 5 | 5 | 42 |
| **4** | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 41 |
| **5** | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 42 |
| **6** | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 40 |
| **7** | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 43 |
| **8** | 5 | 4 | 3 | 5 | 3 | 3 | 3 | 3 | 3 | 32 |
| **9** | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 40 |
| **10** | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 30 |
| **11** | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 3 | 4 | 39 |
| **12** | 3 | 5 | 4 | 4 | 5 | 3 | 4 | 3 | 4 | 35 |
| **13** | 3 | 3 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 34 |
| **14** | 5 | 3 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 40 |
| **15** | 4 | 5 | 5 | 4 | 4 | 3 | 5 | 5 | 4 | 39 |
| **16** | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 33 |
| **17** | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 43 |
| **18** | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 38 |
| **19** | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 44 |
| **20** | 3 | 4 | 4 | 3 | 4 | 5 | 5 | 4 | 4 | 36 |
| **21** | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 42 |
| **22** | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 5 | 5 | 35 |
| **23** | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 39 |
| **24** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 44 |
| **25** | 3 | 4 | 4 | 4 | 5 | 5 | 4 | 3 | 4 | 36 |
| **26** | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 41 |
| **27** | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 40 |
| **28** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| **29** | 4 | 5 | 3 | 4 | 3 | 4 | 4 | 4 | 2 | 33 |
| **30** | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 35 |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No Responden** |  | |  | | **Sistem Pengendalian Internal (X1)** | | | | | | | | | |
| **X1.1** | **X1.2** | | **X1.3** | | **X1.4** | **X1.5** | **X1.6** | **X1.7** | **X1.8** | **X1.9** | **X1.10** | **X1.11** | **Total** |
| **1** | 4 | 5 | | 4 | | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 48 |
| **2** | 3 | 3 | | 5 | | 2 | 3 | 2 | 4 | 4 | 4 | 4 | 4 | 38 |
| **3** | 5 | 5 | | 5 | | 4 | 5 | 4 | 4 | 4 | 2 | 3 | 4 | 45 |
| **4** | 4 | 3 | | 3 | | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 3 | 38 |
| **5** | 5 | 5 | | 3 | | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 41 |
| **6** | 4 | 4 | | 3 | | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 41 |
| **7** | 4 | 3 | | 4 | | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 39 |
| **8** | 5 | 5 | | 4 | | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 52 |
| **9** | 3 | 4 | | 4 | | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 41 |
| **10** | 4 | 3 | | 3 | | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 40 |
| **11** | 4 | 4 | | 5 | | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 45 |
| **12** | 4 | 4 | | 5 | | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 51 |
| **13** | 4 | 4 | | 4 | | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 40 |
| **14** | 4 | 4 | | 4 | | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 43 |
| **15** | 4 | 3 | | 4 | | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 46 |
| **16** | 4 | 5 | | 4 | | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 37 |
| **17** | 5 | 5 | | 5 | | 4 | 5 | 4 | 5 | 4 | 3 | 4 | 5 | 49 |
| **18** | 5 | 4 | | 5 | | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 52 |
| **19** | 4 | 4 | | 4 | | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 46 |
| **20** | 4 | 5 | | 5 | | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 52 |
| **21** | 5 | 5 | | 5 | | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 55 |
| **22** | 4 | 4 | | 4 | | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 47 |
| **23** | 5 | 5 | | 5 | | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 51 |
| **24** | 4 | 5 | | 5 | | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 46 |
| **25** | 4 | 4 | | 5 | | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 46 |
| **26** | 4 | 5 | | 5 | | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 51 |
| **27** | 5 | 4 | | 5 | | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 49 |
| **28** | 3 | 5 | | 4 | | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 3 | 48 |
| **29** | 5 | 4 | | 5 | | 5 | 5 | 5 | 3 | 4 | 1 | 3 | 3 | 43 |
| **30** | 4 | 5 | | 5 | | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 54 |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No Responden** | **Kompetensi Pemerintah Desa (X2)** | | | | | | | | | | |
| **X2.1** | **X2.2** | **X2.3** | **X2.4** | **X2.5** | **X2.6** | **X2.7** | **X2.8** | **X2.9** | **X2.10** | **Total** |
| **1** | 3 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 44 |
| **2** | 3 | 3 | 3 | 3 | 3 | 5 | 3 | 5 | 3 | 3 | 34 |
| **3** | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 45 |
| **4** | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 4 | 31 |
| **5** | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 3 | 4 | 40 |
| **6** | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 5 | 4 | 3 | 34 |
| **7** | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 35 |
| **8** | 3 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 46 |
| **9** | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 33 |
| **10** | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 38 |
| **11** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| **12** | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 47 |
| **13** | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 37 |
| **14** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| **15** | 4 | 4 | 3 | 3 | 5 | 5 | 5 | 5 | 4 | 4 | 42 |
| **16** | 4 | 3 | 3 | 3 | 3 | 5 | 4 | 3 | 4 | 3 | 35 |
| **17** | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 47 |
| **18** | 3 | 5 | 4 | 3 | 4 | 4 | 5 | 4 | 4 | 4 | 40 |
| **19** | 4 | 3 | 5 | 5 | 2 | 3 | 4 | 5 | 5 | 4 | 40 |
| **20** | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 46 |
| **21** | 4 | 5 | 4 | 4 | 3 | 4 | 5 | 5 | 4 | 4 | 42 |
| **22** | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 43 |
| **23** | 4 | 4 | 4 | 5 | 3 | 3 | 5 | 4 | 5 | 5 | 42 |
| **24** | 3 | 4 | 3 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 43 |
| **25** | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 44 |
| **26** | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 49 |
| **27** | 5 | 4 | 5 | 3 | 5 | 5 | 4 | 4 | 5 | 4 | 44 |
| **28** | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 48 |
| **29** | 4 | 4 | 5 | 5 | 1 | 1 | 4 | 5 | 5 | 4 | 38 |
| **30** | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 42 |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No Responden** | **Transparansi Laporan Keuangan (X3)** | | | | | | | | | | |
| **X3.1** | **X3.2** | **X3.3** | **X3.4** | **X3.5** | **X3.6** | **X3.7** | **X3.8** | **X3.9** | **X3.10** | **Total** |
| **1** | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 46 |
| **2** | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 32 |
| **3** | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 46 |
| **4** | 4 | 4 | 5 | 3 | 4 | 4 | 4 | 5 | 3 | 4 | 40 |
| **5** | 5 | 3 | 4 | 4 | 4 | 5 | 3 | 4 | 4 | 4 | 40 |
| **6** | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 46 |
| **7** | 5 | 3 | 4 | 3 | 5 | 5 | 3 | 4 | 3 | 5 | 40 |
| **8** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| **9** | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 46 |
| **10** | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 42 |
| **11** | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 48 |
| **12** | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 44 |
| **13** | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 46 |
| **14** | 4 | 5 | 4 | 3 | 4 | 4 | 5 | 4 | 3 | 4 | 40 |
| **15** | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 46 |
| **16** | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 48 |
| **17** | 4 | 3 | 5 | 5 | 4 | 4 | 3 | 5 | 5 | 4 | 42 |
| **18** | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 44 |
| **19** | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 46 |
| **20** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| **21** | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 34 |
| **22** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| **23** | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 46 |
| **24** | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 46 |
| **25** | 4 | 4 | 5 | 3 | 5 | 4 | 4 | 5 | 3 | 5 | 42 |
| **26** | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 42 |
| **27** | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 48 |
| **28** | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 42 |
| **29** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| **30** | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 48 |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No Responden** | **Aksesibilitas Laporan Keuangan (X4)** | | | | | |
| **X4.1** | **X4.2** | **X4.3** | **X4.4** | **X4.5** | **Total** |
| **1** | 4 | 5 | 5 | 4 | 5 | 23 |
| **2** | 5 | 4 | 5 | 4 | 4 | 22 |
| **3** | 5 | 4 | 5 | 4 | 5 | 23 |
| **4** | 4 | 5 | 4 | 4 | 5 | 22 |
| **5** | 4 | 5 | 5 | 5 | 4 | 23 |
| **6** | 4 | 4 | 4 | 4 | 5 | 21 |
| **7** | 5 | 3 | 5 | 5 | 5 | 23 |
| **8** | 3 | 5 | 4 | 3 | 4 | 19 |
| **9** | 4 | 4 | 4 | 4 | 4 | 20 |
| **10** | 3 | 3 | 3 | 4 | 3 | 16 |
| **11** | 4 | 5 | 5 | 5 | 4 | 23 |
| **12** | 3 | 4 | 4 | 3 | 4 | 18 |
| **13** | 3 | 3 | 3 | 4 | 4 | 17 |
| **14** | 5 | 3 | 5 | 5 | 4 | 22 |
| **15** | 5 | 3 | 3 | 3 | 4 | 18 |
| **16** | 4 | 3 | 4 | 4 | 4 | 19 |
| **17** | 5 | 5 | 5 | 4 | 5 | 24 |
| **18** | 4 | 4 | 4 | 4 | 5 | 21 |
| **19** | 4 | 5 | 5 | 4 | 5 | 23 |
| **20** | 4 | 3 | 4 | 4 | 5 | 20 |
| **21** | 5 | 4 | 5 | 5 | 5 | 24 |
| **22** | 5 | 4 | 5 | 4 | 4 | 22 |
| **23** | 5 | 4 | 4 | 4 | 4 | 21 |
| **24** | 4 | 5 | 4 | 5 | 5 | 23 |
| **25** | 3 | 4 | 3 | 4 | 5 | 19 |
| **26** | 4 | 3 | 4 | 4 | 4 | 19 |
| **27** | 5 | 4 | 4 | 4 | 4 | 21 |
| **28** | 4 | 4 | 4 | 4 | 4 | 20 |
| **29** | 4 | 3 | 3 | 4 | 3 | 17 |
| **30** | 3 | 3 | 4 | 4 | 3 | 17 |

**Lampiran 3 Hasil Uji Validitas**

| **Correlations** | | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | **Y.1** | **Y.2** | **Y.3** | **Y.4** | **Y.5** | **Y.6** | **Y.7** | **Y.8** | **Y.9** | **TOTAL** |
| Y.1 | Pearson Correlation | 1 | ,536\*\* | ,246 | ,435\* | ,204 | ,328 | ,027 | ,279 | ,401\* | ,674\*\* |
| Sig. (2-tailed) |  | ,002 | ,190 | ,016 | ,279 | ,076 | ,889 | ,135 | ,028 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y.2 | Pearson Correlation | ,536\*\* | 1 | ,313 | ,419\* | ,235 | ,216 | ,222 | ,130 | ,239 | ,630\*\* |
| Sig. (2-tailed) | ,002 |  | ,093 | ,021 | ,212 | ,253 | ,239 | ,495 | ,203 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y.3 | Pearson Correlation | ,246 | ,313 | 1 | ,070 | ,262 | ,287 | ,248 | ,571\*\* | ,440\* | ,641\*\* |
| Sig. (2-tailed) | ,190 | ,093 |  | ,712 | ,162 | ,125 | ,187 | ,001 | ,015 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y.4 | Pearson Correlation | ,435\* | ,419\* | ,070 | 1 | ,223 | ,267 | ,000 | ,098 | ,223 | ,517\*\* |
| Sig. (2-tailed) | ,016 | ,021 | ,712 |  | ,235 | ,154 | 1,000 | ,606 | ,237 | ,003 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y.5 | Pearson Correlation | ,204 | ,235 | ,262 | ,223 | 1 | ,418\* | ,414\* | ,000 | ,446\* | ,595\*\* |
| Sig. (2-tailed) | ,279 | ,212 | ,162 | ,235 |  | ,022 | ,023 | 1,000 | ,014 | ,001 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y.6 | Pearson Correlation | ,328 | ,216 | ,287 | ,267 | ,418\* | 1 | ,136 | ,121 | ,211 | ,574\*\* |
| Sig. (2-tailed) | ,076 | ,253 | ,125 | ,154 | ,022 |  | ,474 | ,526 | ,264 | ,001 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y.7 | Pearson Correlation | ,027 | ,222 | ,248 | ,000 | ,414\* | ,136 | 1 | ,269 | ,249 | ,442\* |
| Sig. (2-tailed) | ,889 | ,239 | ,187 | 1,000 | ,023 | ,474 |  | ,150 | ,185 | ,014 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y.8 | Pearson Correlation | ,279 | ,130 | ,571\*\* | ,098 | ,000 | ,121 | ,269 | 1 | ,465\*\* | ,544\*\* |
| Sig. (2-tailed) | ,135 | ,495 | ,001 | ,606 | 1,000 | ,526 | ,150 |  | ,010 | ,002 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y.9 | Pearson Correlation | ,401\* | ,239 | ,440\* | ,223 | ,446\* | ,211 | ,249 | ,465\*\* | 1 | ,696\*\* |
| Sig. (2-tailed) | ,028 | ,203 | ,015 | ,237 | ,014 | ,264 | ,185 | ,010 |  | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| TOTAL | Pearson Correlation | ,674\*\* | ,630\*\* | ,641\*\* | ,517\*\* | ,595\*\* | ,574\*\* | ,442\* | ,544\*\* | ,696\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,003 | ,001 | ,001 | ,014 | ,002 | ,000 |  |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | |

| **Correlations** | | | | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | X1.10 | X1.11 | TOTAL |
| X1.1 | Pearson Correlation | 1 | ,336 | ,220 | ,328 | ,423\* | ,259 | ,046 | ,058 | -,241 | ,153 | ,323 | ,384\* |
| Sig. (2-tailed) |  | ,069 | ,242 | ,077 | ,020 | ,167 | ,810 | ,760 | ,199 | ,419 | ,081 | ,036 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.2 | Pearson Correlation | ,336 | 1 | ,329 | ,381\* | ,484\*\* | ,384\* | ,408\* | ,117 | ,119 | ,098 | ,245 | ,554\*\* |
| Sig. (2-tailed) | ,069 |  | ,076 | ,038 | ,007 | ,036 | ,025 | ,537 | ,532 | ,606 | ,193 | ,001 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.3 | Pearson Correlation | ,220 | ,329 | 1 | ,373\* | ,558\*\* | ,322 | ,472\*\* | ,351 | -,034 | ,275 | ,355 | ,585\*\* |
| Sig. (2-tailed) | ,242 | ,076 |  | ,042 | ,001 | ,083 | ,009 | ,057 | ,858 | ,142 | ,054 | ,001 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.4 | Pearson Correlation | ,328 | ,381\* | ,373\* | 1 | ,623\*\* | ,799\*\* | ,356 | ,452\* | ,158 | ,301 | ,228 | ,707\*\* |
| Sig. (2-tailed) | ,077 | ,038 | ,042 |  | ,000 | ,000 | ,053 | ,012 | ,403 | ,106 | ,227 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.5 | Pearson Correlation | ,423\* | ,484\*\* | ,558\*\* | ,623\*\* | 1 | ,675\*\* | ,659\*\* | ,540\*\* | ,064 | ,388\* | ,512\*\* | ,829\*\* |
| Sig. (2-tailed) | ,020 | ,007 | ,001 | ,000 |  | ,000 | ,000 | ,002 | ,735 | ,034 | ,004 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.6 | Pearson Correlation | ,259 | ,384\* | ,322 | ,799\*\* | ,675\*\* | 1 | ,467\*\* | ,442\* | ,201 | ,304 | ,230 | ,724\*\* |
| Sig. (2-tailed) | ,167 | ,036 | ,083 | ,000 | ,000 |  | ,009 | ,014 | ,287 | ,102 | ,220 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.7 | Pearson Correlation | ,046 | ,408\* | ,472\*\* | ,356 | ,659\*\* | ,467\*\* | 1 | ,709\*\* | ,423\* | ,533\*\* | ,578\*\* | ,795\*\* |
| Sig. (2-tailed) | ,810 | ,025 | ,009 | ,053 | ,000 | ,009 |  | ,000 | ,020 | ,002 | ,001 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.8 | Pearson Correlation | ,058 | ,117 | ,351 | ,452\* | ,540\*\* | ,442\* | ,709\*\* | 1 | ,270 | ,498\*\* | ,479\*\* | ,678\*\* |
| Sig. (2-tailed) | ,760 | ,537 | ,057 | ,012 | ,002 | ,014 | ,000 |  | ,149 | ,005 | ,007 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.9 | Pearson Correlation | -,241 | ,119 | -,034 | ,158 | ,064 | ,201 | ,423\* | ,270 | 1 | ,653\*\* | ,453\* | ,455\* |
| Sig. (2-tailed) | ,199 | ,532 | ,858 | ,403 | ,735 | ,287 | ,020 | ,149 |  | ,000 | ,012 | ,012 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.10 | Pearson Correlation | ,153 | ,098 | ,275 | ,301 | ,388\* | ,304 | ,533\*\* | ,498\*\* | ,653\*\* | 1 | ,743\*\* | ,693\*\* |
| Sig. (2-tailed) | ,419 | ,606 | ,142 | ,106 | ,034 | ,102 | ,002 | ,005 | ,000 |  | ,000 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.11 | Pearson Correlation | ,323 | ,245 | ,355 | ,228 | ,512\*\* | ,230 | ,578\*\* | ,479\*\* | ,453\* | ,743\*\* | 1 | ,714\*\* |
| Sig. (2-tailed) | ,081 | ,193 | ,054 | ,227 | ,004 | ,220 | ,001 | ,007 | ,012 | ,000 |  | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| TOTAL | Pearson Correlation | ,384\* | ,554\*\* | ,585\*\* | ,707\*\* | ,829\*\* | ,724\*\* | ,795\*\* | ,678\*\* | ,455\* | ,693\*\* | ,714\*\* | 1 |
| Sig. (2-tailed) | ,036 | ,001 | ,001 | ,000 | ,000 | ,000 | ,000 | ,000 | ,012 | ,000 | ,000 |  |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | | | |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | | |

| **Correlations** | | | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | X2.8 | X2.9 | X2.10 | TOTAL |
| X2.1 | Pearson Correlation | 1 | ,272 | ,400\* | ,261 | ,081 | ,143 | ,209 | ,073 | ,259 | ,457\* | ,492\*\* |
| Sig. (2-tailed) |  | ,146 | ,028 | ,163 | ,672 | ,451 | ,267 | ,702 | ,167 | ,011 | ,006 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.2 | Pearson Correlation | ,272 | 1 | ,515\*\* | ,402\* | ,382\* | ,249 | ,676\*\* | ,259 | ,353 | ,646\*\* | ,753\*\* |
| Sig. (2-tailed) | ,146 |  | ,004 | ,028 | ,037 | ,184 | ,000 | ,167 | ,056 | ,000 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.3 | Pearson Correlation | ,400\* | ,515\*\* | 1 | ,611\*\* | ,098 | -,071 | ,301 | ,301 | ,511\*\* | ,620\*\* | ,664\*\* |
| Sig. (2-tailed) | ,028 | ,004 |  | ,000 | ,606 | ,711 | ,106 | ,106 | ,004 | ,000 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.4 | Pearson Correlation | ,261 | ,402\* | ,611\*\* | 1 | ,094 | -,082 | ,361\* | ,300 | ,503\*\* | ,674\*\* | ,644\*\* |
| Sig. (2-tailed) | ,163 | ,028 | ,000 |  | ,621 | ,667 | ,050 | ,107 | ,005 | ,000 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.5 | Pearson Correlation | ,081 | ,382\* | ,098 | ,094 | 1 | ,786\*\* | ,321 | -,023 | ,093 | ,370\* | ,575\*\* |
| Sig. (2-tailed) | ,672 | ,037 | ,606 | ,621 |  | ,000 | ,084 | ,904 | ,625 | ,044 | ,001 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.6 | Pearson Correlation | ,143 | ,249 | -,071 | -,082 | ,786\*\* | 1 | ,183 | -,032 | -,028 | ,192 | ,438\* |
| Sig. (2-tailed) | ,451 | ,184 | ,711 | ,667 | ,000 |  | ,332 | ,865 | ,884 | ,310 | ,015 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.7 | Pearson Correlation | ,209 | ,676\*\* | ,301 | ,361\* | ,321 | ,183 | 1 | ,351 | ,633\*\* | ,543\*\* | ,722\*\* |
| Sig. (2-tailed) | ,267 | ,000 | ,106 | ,050 | ,084 | ,332 |  | ,057 | ,000 | ,002 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.8 | Pearson Correlation | ,073 | ,259 | ,301 | ,300 | -,023 | -,032 | ,351 | 1 | ,447\* | ,316 | ,451\* |
| Sig. (2-tailed) | ,702 | ,167 | ,106 | ,107 | ,904 | ,865 | ,057 |  | ,013 | ,088 | ,012 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.9 | Pearson Correlation | ,259 | ,353 | ,511\*\* | ,503\*\* | ,093 | -,028 | ,633\*\* | ,447\* | 1 | ,370\* | ,648\*\* |
| Sig. (2-tailed) | ,167 | ,056 | ,004 | ,005 | ,625 | ,884 | ,000 | ,013 |  | ,044 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.10 | Pearson Correlation | ,457\* | ,646\*\* | ,620\*\* | ,674\*\* | ,370\* | ,192 | ,543\*\* | ,316 | ,370\* | 1 | ,818\*\* |
| Sig. (2-tailed) | ,011 | ,000 | ,000 | ,000 | ,044 | ,310 | ,002 | ,088 | ,044 |  | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| TOTAL | Pearson Correlation | ,492\*\* | ,753\*\* | ,664\*\* | ,644\*\* | ,575\*\* | ,438\* | ,722\*\* | ,451\* | ,648\*\* | ,818\*\* | 1 |
| Sig. (2-tailed) | ,006 | ,000 | ,000 | ,000 | ,001 | ,015 | ,000 | ,012 | ,000 | ,000 |  |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | | |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | |

| **Correlations** | | | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3.7 | X3.8 | X3.9 | X3.10 | TOTAL |
| X3.1 | Pearson Correlation | 1 | -,093 | ,259 | ,142 | ,241 | 1,000\*\* | -,093 | ,259 | ,142 | ,241 | ,429\* |
| Sig. (2-tailed) |  | ,626 | ,168 | ,455 | ,199 | ,000 | ,626 | ,168 | ,455 | ,199 | ,018 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.2 | Pearson Correlation | -,093 | 1 | ,356 | ,326 | ,308 | -,093 | 1,000\*\* | ,356 | ,326 | ,308 | ,621\*\* |
| Sig. (2-tailed) | ,626 |  | ,054 | ,079 | ,098 | ,626 | ,000 | ,054 | ,079 | ,098 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.3 | Pearson Correlation | ,259 | ,356 | 1 | ,412\* | ,471\*\* | ,259 | ,356 | 1,000\*\* | ,412\* | ,471\*\* | ,787\*\* |
| Sig. (2-tailed) | ,168 | ,054 |  | ,024 | ,009 | ,168 | ,054 | ,000 | ,024 | ,009 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.4 | Pearson Correlation | ,142 | ,326 | ,412\* | 1 | ,125 | ,142 | ,326 | ,412\* | 1,000\*\* | ,125 | ,677\*\* |
| Sig. (2-tailed) | ,455 | ,079 | ,024 |  | ,510 | ,455 | ,079 | ,024 | ,000 | ,510 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.5 | Pearson Correlation | ,241 | ,308 | ,471\*\* | ,125 | 1 | ,241 | ,308 | ,471\*\* | ,125 | 1,000\*\* | ,652\*\* |
| Sig. (2-tailed) | ,199 | ,098 | ,009 | ,510 |  | ,199 | ,098 | ,009 | ,510 | ,000 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.6 | Pearson Correlation | 1,000\*\* | -,093 | ,259 | ,142 | ,241 | 1 | -,093 | ,259 | ,142 | ,241 | ,429\* |
| Sig. (2-tailed) | ,000 | ,626 | ,168 | ,455 | ,199 |  | ,626 | ,168 | ,455 | ,199 | ,018 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.7 | Pearson Correlation | -,093 | 1,000\*\* | ,356 | ,326 | ,308 | -,093 | 1 | ,356 | ,326 | ,308 | ,621\*\* |
| Sig. (2-tailed) | ,626 | ,000 | ,054 | ,079 | ,098 | ,626 |  | ,054 | ,079 | ,098 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.8 | Pearson Correlation | ,259 | ,356 | 1,000\*\* | ,412\* | ,471\*\* | ,259 | ,356 | 1 | ,412\* | ,471\*\* | ,787\*\* |
| Sig. (2-tailed) | ,168 | ,054 | ,000 | ,024 | ,009 | ,168 | ,054 |  | ,024 | ,009 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.9 | Pearson Correlation | ,142 | ,326 | ,412\* | 1,000\*\* | ,125 | ,142 | ,326 | ,412\* | 1 | ,125 | ,677\*\* |
| Sig. (2-tailed) | ,455 | ,079 | ,024 | ,000 | ,510 | ,455 | ,079 | ,024 |  | ,510 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.10 | Pearson Correlation | ,241 | ,308 | ,471\*\* | ,125 | 1,000\*\* | ,241 | ,308 | ,471\*\* | ,125 | 1 | ,652\*\* |
| Sig. (2-tailed) | ,199 | ,098 | ,009 | ,510 | ,000 | ,199 | ,098 | ,009 | ,510 |  | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| TOTAL | Pearson Correlation | ,429\* | ,621\*\* | ,787\*\* | ,677\*\* | ,652\*\* | ,429\* | ,621\*\* | ,787\*\* | ,677\*\* | ,652\*\* | 1 |
| Sig. (2-tailed) | ,018 | ,000 | ,000 | ,000 | ,000 | ,018 | ,000 | ,000 | ,000 | ,000 |  |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | |
|  | | X4.1 | X4.2 | X4.3 | X4.4 | X4.5 | TOTAL |
| X4.1 | Pearson Correlation | 1 | ,016 | ,542\*\* | ,310 | ,276 | ,637\*\* |
| Sig. (2-tailed) |  | ,933 | ,002 | ,095 | ,141 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 |
| X4.2 | Pearson Correlation | ,016 | 1 | ,455\* | ,096 | ,445\* | ,630\*\* |
| Sig. (2-tailed) | ,933 |  | ,012 | ,613 | ,014 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 |
| X4.3 | Pearson Correlation | ,542\*\* | ,455\* | 1 | ,476\*\* | ,385\* | ,851\*\* |
| Sig. (2-tailed) | ,002 | ,012 |  | ,008 | ,035 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 |
| X4.4 | Pearson Correlation | ,310 | ,096 | ,476\*\* | 1 | ,203 | ,569\*\* |
| Sig. (2-tailed) | ,095 | ,613 | ,008 |  | ,282 | ,001 |
| N | 30 | 30 | 30 | 30 | 30 | 30 |
| X4.5 | Pearson Correlation | ,276 | ,445\* | ,385\* | ,203 | 1 | ,683\*\* |
| Sig. (2-tailed) | ,141 | ,014 | ,035 | ,282 |  | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 |
| TOTAL | Pearson Correlation | ,637\*\* | ,630\*\* | ,851\*\* | ,569\*\* | ,683\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,001 | ,000 |  |
| N | 30 | 30 | 30 | 30 | 30 | 30 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | |

**Lampiran 4 Hasil Uji Reliabilitas**

Akuntabilitas Dana Desa (Y)

**Case Processing Summary**

|  |  |  |  |
| --- | --- | --- | --- |
|  | | N | % |
| Cases | Valid | 30 | 100,0 |
| Excludeda | 0 | ,0 |
| Total | 30 | 100,0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

**Reliability Statistics**

|  |  |
| --- | --- |
| Cronbach's Alpha | N of Items |
| ,770 | 9 |

Sistem Pengendalian Internal (X1)

**Case Processing Summary**

|  |  |  |  |
| --- | --- | --- | --- |
|  | | N | % |
| Cases | Valid | 30 | 100,0 |
| Excludeda | 0 | ,0 |
| Total | 30 | 100,0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

**Reliability Statistics**

|  |  |
| --- | --- |
| Cronbach's Alpha | N of Items |
| ,859 | 11 |

Kompetensi Pemerintah Desa (X2)

**Case Processing Summary**

|  |  |  |  |
| --- | --- | --- | --- |
|  | | N | % |
| Cases | Valid | 30 | 100,0 |
| Excludeda | 0 | ,0 |
| Total | 30 | 100,0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

**Reliability Statistics**

|  |  |
| --- | --- |
| Cronbach's Alpha | N of Items |
| ,810 | 10 |

Transparansi Laporan Keuangan (X3)

**Case Processing Summary**

|  |  |  |  |
| --- | --- | --- | --- |
|  | | N | % |
| Cases | Valid | 30 | 100,0 |
| Excludeda | 0 | ,0 |
| Total | 30 | 100,0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

**Reliability Statistics**

|  |  |
| --- | --- |
| Cronbach's Alpha | N of Items |
| ,838 | 10 |

Aksesibilitas Laporan Keuangan (X4)

**Case Processing Summary**

|  |  |  |  |
| --- | --- | --- | --- |
|  | | N | % |
| Cases | Valid | 30 | 100,0 |
| Excludeda | 0 | ,0 |
| Total | 30 | 100,0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,698 | 5 |

**Lampiran 5 Tabulasi Data Penelitian**

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

| **No Responden** | **Sistem Pengendalian Internal (X1)** | | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **X1.1** | **X1.2** | **X1.3** | **X1.4** | **X1.5** | **X1.6** | **X1.7** | **X1.8** | **X1.9** | **X1.10** | **X1.11** | **Total** |
| **1** | 4 | 5 | 3 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | **50** |
| **2** | 5 | 4 | 5 | 4 | 3 | 5 | 4 | 4 | 4 | 3 | 4 | **45** |
| **3** | 5 | 5 | 5 | 4 | 5 | 3 | 4 | 4 | 5 | 5 | 5 | **50** |
| **4** | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | **49** |
| **5** | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | **49** |
| **6** | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | **49** |
| **7** | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | **54** |
| **8** | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 3 | **35** |
| **9** | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | **52** |
| **10** | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | **38** |
| **11** | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | **47** |
| **12** | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | **39** |
| **13** | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **45** |
| **14** | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | **50** |
| **15** | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | **48** |
| **16** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **44** |
| **17** | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | **52** |
| **18** | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | **48** |
| **19** | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | **53** |
| **20** | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | **47** |
| **21** | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | **52** |
| **22** | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | **49** |
| **23** | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | **48** |
| **24** | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | **51** |
| **25** | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | **50** |
| **26** | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | **50** |
| **27** | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | **49** |
| **28** | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | **47** |
| **29** | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 5 | 4 | 3 | 4 | **42** |
| **30** | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | **41** |
| **31** | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | **49** |
| **32** | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | **52** |
| **33** | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | **50** |
| **34** | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | **46** |
| **35** | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | **50** |
| **36** | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | **46** |
| **37** | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4  Dilanjutkan | 4 | **48** |
| **38** | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | **49** |
| **39** | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | **48** |
| **40** | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | **51** |
| **41** | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 3 | 4 | 4 | 4 | **46** |
| **42** | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | **39** |
| **43** | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **45** |
| **44** | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | **50** |
| **45** | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | **47** |
| **46** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **44** |
| **47** | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | **51** |
| **48** | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | **47** |
| **49** | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | **53** |
| **50** | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | **48** |
| **51** | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | **53** |
| **52** | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | **49** |
| **53** | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | **48** |
| **54** | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | **51** |
| **55** | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | **51** |
| **56** | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | **51** |
| **57** | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | **49** |
| **58** | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | **47** |
| **59** | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | **41** |
| **60** | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | **41** |
| **61** | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 5 | 4 | 3 | 4 | **39** |
| **62** | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | **47** |
| **63** | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | **39** |
| **64** | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | **46** |
| **65** | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | **50** |
| **66** | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | **48** |
| **67** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | **45** |
| **68** | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | **51** |
| **69** | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | **48** |
| **70** | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 3 | 5 | 4 | 5 | **51** |
| **71** | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | **47** |
| **72** | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | **52** |
| **73** | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | **49** |
| **74** | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5  Dilanjutkan | 4 | **48** |
| **75** | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | **51** |
| **76** | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | **50** |
| **77** | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | **50** |
| **78** | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | **49** |
| **79** | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | **47** |
| **80** | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 5 | 4 | 3 | 4 | **42** |
| **81** | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | **41** |
| **82** | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | **49** |
| **83** | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | **52** |
| **84** | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | **51** |
| **85** | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | **46** |
| **86** | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | **49** |
| **87** | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | **47** |
| **88** | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | **47** |
| **89** | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | **49** |
| **90** | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | **48** |
| **91** | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | **51** |
| **92** | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | **47** |

| **No Responden** | **Kompetensi Pemerintah Desa (X2)** | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **X2.1** | **X2.2** | **X2.3** | **X2.4** | **X2.5** | **X2.6** | **X2.7** | **X2.8** | **X2.9** | **X2.10** | **Total** |
| **1** | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | **44** |
| **2** | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | **45** |
| **3** | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | **45** |
| **4** | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | **44** |
| **5** | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | **44** |
| **6** | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | **45** |
| **7** | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | **47** |
| **8** | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | **36** |
| **9** | 4 | 4 | 5 | 4 | 4 | 5 | 3 | 4 | 5 | 4 | **42** |
| **10** | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | **35** |
| **11** | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | **45** |
| **12** | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 5 | 3 | 3 | **36** |
| **13** | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | **38** |
| **14** | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | **46** |
| **15** | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4  Dilanjutkan | 3 | **41** |
| **16** | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **39** |
| **17** | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | **45** |
| **18** | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | **45** |
| **19** | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | **46** |
| **20** | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | **44** |
| **21** | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | **48** |
| **22** | 4 | 5 | 4 | 4 | 5 | 4 | 3 | 3 | 4 | 5 | **41** |
| **23** | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | **44** |
| **24** | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | **46** |
| **25** | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | **43** |
| **26** | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | **44** |
| **27** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | **48** |
| **28** | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | **43** |
| **29** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 4 | **40** |
| **30** | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 5 | 4 | 4 | **39** |
| **31** | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | **47** |
| **32** | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | **43** |
| **33** | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | **44** |
| **34** | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | **43** |
| **35** | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | **43** |
| **36** | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | **47** |
| **37** | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | **43** |
| **38** | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | **46** |
| **39** | 4 | 4 | 5 | 4 | 5 | 5 | 3 | 4 | 4 | 5 | **43** |
| **40** | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | **44** |
| **41** | 5 | 4 | 5 | 4 | 4 | 5 | 3 | 4 | 4 | 4 | **42** |
| **42** | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 5 | 3 | 3 | **36** |
| **43** | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | **36** |
| **44** | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | **46** |
| **45** | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | **41** |
| **46** | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **39** |
| **47** | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | **45** |
| **48** | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | **46** |
| **49** | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | **47** |
| **50** | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | **44** |
| **51** | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | **48** |
| **52** | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4  Dilanjutkan | 5 | **45** |
| **53** | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | **44** |
| **54** | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | **46** |
| **55** | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | **45** |
| **56** | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | **44** |
| **57** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | **48** |
| **58** | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | **43** |
| **59** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | **39** |
| **60** | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | **37** |
| **61** | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | **35** |
| **62** | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | **44** |
| **63** | 3 | 3 | 4 | 3 | 4 | 4 | 5 | 4 | 3 | 3 | **36** |
| **64** | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | **38** |
| **65** | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | **46** |
| **66** | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | **41** |
| **67** | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | **41** |
| **68** | 4 | 4 | 5 | 5 | 5 | 5 | 3 | 3 | 5 | 4 | **43** |
| **69** | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | **46** |
| **70** | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 4 | 4 | 4 | **45** |
| **71** | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | **44** |
| **72** | 5 | 4 | 5 | 5 | 5 | 5 | 3 | 3 | 5 | 5 | **45** |
| **73** | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | **43** |
| **74** | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | **44** |
| **75** | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | **46** |
| **76** | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | **43** |
| **77** | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | **46** |
| **78** | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | **47** |
| **79** | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | **43** |
| **80** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 4 | **40** |
| **81** | 4 | 4 | 4 | 3 | 4 | 3 | 5 | 5 | 4 | 4 | **40** |
| **82** | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | **45** |
| **83** | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | **43** |
| **84** | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | **46** |
| **85** | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | **41** |
| **86** | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | **45** |
| **87** | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | **46** |
| **88** | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | **42** |
| **89** | 5 | 5 | 5 | 5 | 4 | 5 | 3 | 4 | 5  Dilanjutkan | 4 | **45** |
| **90** | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | **44** |
| **91** | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | **46** |
| **92** | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | **44** |

| **No Responden** | **Transparansi Laporan Keuangan (X3)** | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **X3.1** | **X3.2** | **X3.3** | **X3.4** | **X3.5** | **X3.6** | **X3.7** | **X3.8** | **X3.9** | **X3.10** | **Total** |
| **1** | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | **43** |
| **2** | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | **43** |
| **3** | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 4 | **41** |
| **4** | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | **44** |
| **5** | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | **45** |
| **6** | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | **42** |
| **7** | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | **47** |
| **8** | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | **35** |
| **9** | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | **44** |
| **10** | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | **37** |
| **11** | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | **45** |
| **12** | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | **36** |
| **13** | 5 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | **40** |
| **14** | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | **45** |
| **15** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **40** |
| **16** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **40** |
| **17** | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | **46** |
| **18** | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | **46** |
| **19** | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | **47** |
| **20** | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | **44** |
| **21** | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | **46** |
| **22** | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | **45** |
| **23** | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | **43** |
| **24** | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | **47** |
| **25** | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | **43** |
| **26** | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | **45** |
| **27** | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | **44** |
| **28** | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | **42** |
| **29** | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | **39** |
| **30** | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3  Dilanjutkan | 4 | **38** |
| **31** | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | **46** |
| **32** | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | **46** |
| **33** | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | **44** |
| **34** | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **41** |
| **35** | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | **44** |
| **36** | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | **42** |
| **37** | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | **43** |
| **38** | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | **46** |
| **39** | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | **43** |
| **40** | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | **45** |
| **41** | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | **45** |
| **42** | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | **36** |
| **43** | 5 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | **40** |
| **44** | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | **45** |
| **45** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **40** |
| **46** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **40** |
| **47** | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | **46** |
| **48** | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | **46** |
| **49** | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | **47** |
| **50** | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | **44** |
| **51** | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | **46** |
| **52** | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | **45** |
| **53** | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | **43** |
| **54** | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | **47** |
| **55** | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | **43** |
| **56** | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | **45** |
| **57** | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | **44** |
| **58** | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | **42** |
| **59** | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | **39** |
| **60** | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | **38** |
| **61** | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | **37** |
| **62** | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | **45** |
| **63** | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | **36** |
| **64** | 5 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | **40** |
| **65** | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | **45** |
| **66** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **40** |
| **67** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4  Dilanjutkan | 4 | **40** |
| **68** | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | **46** |
| **69** | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | **46** |
| **70** | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | **47** |
| **71** | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | **44** |
| **72** | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | **46** |
| **73** | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | **45** |
| **74** | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | **43** |
| **75** | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | **47** |
| **76** | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | **43** |
| **77** | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | **45** |
| **78** | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | **44** |
| **79** | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | **42** |
| **80** | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | **39** |
| **81** | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | **40** |
| **82** | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | **46** |
| **83** | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 3 | 4 | **43** |
| **84** | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | **45** |
| **85** | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | **43** |
| **86** | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | **43** |
| **87** | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | **44** |
| **88** | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 3 | **41** |
| **89** | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | **45** |
| **90** | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 3 | 3 | **41** |
| **91** | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | **44** |
| **92** | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 3 | **43** |

| **No Responden** | **Aksesibilitas Laporan Keuangan (X4)** | | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| **X4.1** | **X4.2** | **X4.3** | **X4.4** | **X4.5** | **Total** |
| **1** | 4 | 4 | 4 | 5 | 4 | **21** |
| **2** | 4 | 4 | 5 | 4 | 4 | **21** |
| **3** | 5 | 4 | 5 | 5 | 4 | **23** |
| **4** | 4 | 4 | 4 | 5 | 4 | **21** |
| **5** | 4 | 4 | 4 | 4 | 5 | **21** |
| **6** | 5 | 4 | 4 | 5 | 4 | **22** |
| **7** | 4 | 5 | 4 | 5 | 5 | **23** |
| **8** | 3 | 3 | 3 | 3  Dilanjutkan | 3 | **15** |
| **9** | 5 | 5 | 4 | 5 | 4 | **23** |
| **10** | 3 | 4 | 3 | 4 | 4 | **18** |
| **11** | 4 | 5 | 4 | 4 | 5 | **22** |
| **12** | 3 | 4 | 3 | 3 | 3 | **16** |
| **13** | 4 | 4 | 3 | 4 | 4 | **19** |
| **14** | 4 | 5 | 5 | 5 | 4 | **23** |
| **15** | 4 | 4 | 4 | 5 | 5 | **22** |
| **16** | 3 | 3 | 4 | 4 | 4 | **18** |
| **17** | 5 | 4 | 5 | 5 | 4 | **23** |
| **18** | 4 | 4 | 4 | 4 | 4 | **20** |
| **19** | 5 | 5 | 4 | 5 | 4 | **23** |
| **20** | 4 | 4 | 4 | 4 | 4 | **20** |
| **21** | 4 | 4 | 5 | 5 | 5 | **23** |
| **22** | 4 | 4 | 5 | 5 | 4 | **22** |
| **23** | 4 | 4 | 5 | 4 | 4 | **21** |
| **24** | 5 | 4 | 4 | 4 | 5 | **22** |
| **25** | 5 | 5 | 4 | 5 | 4 | **23** |
| **26** | 5 | 5 | 4 | 5 | 4 | **23** |
| **27** | 5 | 4 | 5 | 4 | 4 | **22** |
| **28** | 4 | 4 | 4 | 4 | 4 | **20** |
| **29** | 3 | 4 | 4 | 4 | 4 | **19** |
| **30** | 4 | 3 | 3 | 4 | 4 | **18** |
| **31** | 4 | 5 | 5 | 4 | 5 | **23** |
| **32** | 5 | 4 | 4 | 5 | 5 | **23** |
| **33** | 4 | 4 | 4 | 5 | 4 | **21** |
| **34** | 3 | 4 | 4 | 4 | 3 | **18** |
| **35** | 4 | 4 | 4 | 4 | 4 | **20** |
| **36** | 4 | 5 | 4 | 4 | 4 | **21** |
| **37** | 4 | 4 | 4 | 4 | 4 | **20** |
| **38** | 5 | 4 | 4 | 4 | 5 | **22** |
| **39** | 4 | 4 | 5 | 4 | 4 | **21** |
| **40** | 5 | 4 | 4 | 4 | 5 | **22** |
| **41** | 4 | 5 | 4 | 4 | 5 | **22** |
| **42** | 3 | 4 | 3 | 3 | 3 | **16** |
| **43** | 4 | 4 | 3 | 4 | 4 | **19** |
| **44** | 4 | 5 | 5 | 5 | 4 | **23** |
| **45** | 4 | 4 | 4 | 5  Dilanjutkan | 5 | **22** |
| **46** | 3 | 3 | 4 | 4 | 4 | **18** |
| **47** | 5 | 4 | 5 | 5 | 4 | **23** |
| **48** | 4 | 4 | 4 | 4 | 4 | **20** |
| **49** | 5 | 5 | 4 | 5 | 4 | **23** |
| **50** | 4 | 4 | 4 | 4 | 4 | **20** |
| **51** | 4 | 4 | 5 | 5 | 5 | **23** |
| **52** | 4 | 4 | 5 | 5 | 4 | **22** |
| **53** | 4 | 4 | 5 | 4 | 4 | **21** |
| **54** | 5 | 4 | 4 | 4 | 5 | **22** |
| **55** | 5 | 5 | 4 | 5 | 4 | **23** |
| **56** | 5 | 5 | 4 | 5 | 4 | **23** |
| **57** | 5 | 4 | 5 | 4 | 4 | **22** |
| **58** | 4 | 4 | 4 | 4 | 4 | **20** |
| **59** | 3 | 4 | 4 | 4 | 4 | **19** |
| **60** | 4 | 3 | 3 | 4 | 4 | **18** |
| **61** | 3 | 4 | 3 | 4 | 4 | **18** |
| **62** | 4 | 5 | 4 | 4 | 5 | **22** |
| **63** | 3 | 4 | 3 | 3 | 3 | **16** |
| **64** | 4 | 4 | 3 | 4 | 4 | **19** |
| **65** | 4 | 5 | 5 | 5 | 4 | **23** |
| **66** | 4 | 4 | 4 | 5 | 5 | **22** |
| **67** | 3 | 3 | 4 | 4 | 4 | **18** |
| **68** | 5 | 4 | 5 | 5 | 4 | **23** |
| **69** | 4 | 4 | 4 | 4 | 4 | **20** |
| **70** | 5 | 5 | 4 | 5 | 4 | **23** |
| **71** | 4 | 4 | 4 | 4 | 4 | **20** |
| **72** | 4 | 4 | 5 | 5 | 5 | **23** |
| **73** | 4 | 4 | 5 | 5 | 4 | **22** |
| **74** | 4 | 4 | 5 | 4 | 4 | **21** |
| **75** | 5 | 4 | 4 | 4 | 5 | **22** |
| **76** | 5 | 5 | 4 | 5 | 4 | **23** |
| **77** | 5 | 5 | 4 | 5 | 4 | **23** |
| **78** | 5 | 4 | 5 | 4 | 4 | **22** |
| **79** | 4 | 4 | 4 | 4 | 4 | **20** |
| **80** | 3 | 4 | 4 | 4 | 4 | **19** |
| **81** | 4 | 3 | 3 | 4 | 4 | **18** |
| **82** | 4 | 5 | 5 | 4  Dilanjutkan | 5 | **23** |
| **83** | 5 | 4 | 4 | 5 | 5 | **23** |
| **84** | 4 | 4 | 4 | 5 | 4 | **21** |
| **85** | 3 | 4 | 4 | 4 | 3 | **18** |
| **86** | 4 | 4 | 4 | 4 | 4 | **20** |
| **87** | 4 | 5 | 4 | 4 | 4 | **21** |
| **88** | 4 | 4 | 4 | 4 | 4 | **20** |
| **89** | 5 | 4 | 4 | 4 | 5 | **22** |
| **90** | 4 | 4 | 5 | 4 | 4 | **21** |
| **91** | 5 | 4 | 4 | 4 | 5 | **22** |
| **92** | 4 | 5 | 4 | 4 | 5 | **22** |

**Lampiran 6 Uji Asumsi Klasik**

**Uji Normalitas**

Sebuah gambar berisi diagram, Plot, garis

Deskripsi dibuat secara otomatis

Sebuah gambar berisi teks, garis, diagram, Plot

Deskripsi dibuat secara otomatis

**One-Sample Kolmogorov-Smirnov Test**

|  |  |  |
| --- | --- | --- |
|  | | Unstandardized Residual |
| N | | 92 |
| Normal Parametersa,b | Mean | ,0000000 |
| Std. Deviation | ,96780164 |
| Most Extreme Differences | Absolute | ,064 |
| Positive | ,052 |
| Negative | -,064 |
| Test Statistic | | ,064 |
| Asymp. Sig. (2-tailed) | | ,200c,d |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |
| d. This is a lower bound of the true significance. | | |

**Uji Multikolinearitas**

**Coefficientsa**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | -2,909 | 1,548 |  | -1,879 | ,064 |  |  |
| Sistem Pengendalian Internal | ,149 | ,073 | ,173 | 2,050 | ,043 | ,140 | 7,124 |
| Kompetensi Pemerintah Desa | ,221 | ,065 | ,218 | 3,433 | ,001 | ,248 | 4,039 |
| Transparansi Laporan Keuangan | ,218 | ,083 | ,196 | 2,624 | ,010 | ,178 | 5,611 |
| Aksesibilitas Laporan Keuangan | ,718 | ,114 | ,434 | 6,285 | ,000 | ,209 | 4,783 |
| a. Dependent Variable: Akuntabilitas Dana Desa | | | | | | | | |

**Uji Heterokedastisistas**

Sebuah gambar berisi teks, diagram, garis, Plot

Deskripsi dibuat secara otomatis

**Coefficientsa**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | -2,909 | 1,548 |  | -1,879 | ,064 |  |  |
| Sistem Pengendalian Internal | ,149 | ,073 | ,173 | 2,050 | ,043 | ,140 | 7,124 |
| Kompetensi Pemerintah Desa | ,221 | ,065 | ,218 | 3,433 | ,001 | ,248 | 4,039 |
| Transparansi Laporan Keuangan | ,218 | ,083 | ,196 | 2,624 | ,010 | ,178 | 5,611 |
| Aksesibilitas Laporan Keuangan | ,718 | ,114 | ,434 | 6,285 | ,000 | ,209 | 4,783 |
| a. Dependent Variable: Akuntabilitas Dana Desa | | | | | | | | |

**Lampiran 7 Output SPSS 25**

**Analisis Regeresi Linear Berganda**

**Coefficientsa**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | -2,909 | 1,548 |  | -1,879 | ,064 |  |  |
| Sistem Pengendalian Internal | ,149 | ,073 | ,173 | 2,050 | ,043 | ,140 | 7,124 |
| Kompetensi Pemerintah Desa | ,221 | ,065 | ,218 | 3,433 | ,001 | ,248 | 4,039 |
| Transparansi Laporan Keuangan | ,218 | ,083 | ,196 | 2,624 | ,010 | ,178 | 5,611 |
| Aksesibilitas Laporan Keuangan | ,718 | ,114 | ,434 | 6,285 | ,000 | ,209 | 4,783 |
| a. Dependent Variable: Akuntabilitas Dana Desa | | | | | | | | |

**Uji Signifikansi Parsial (uji t)**

**Coefficientsa**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | -2,909 | 1,548 |  | -1,879 | ,064 |  |  |
| Sistem Pengendalian Internal | ,149 | ,073 | ,173 | 2,050 | ,043 | ,140 | 7,124 |
| Kompetensi Pemerintah Desa | ,221 | ,065 | ,218 | 3,433 | ,001 | ,248 | 4,039 |
| Transparansi Laporan Keuangan | ,218 | ,083 | ,196 | 2,624 | ,010 | ,178 | 5,611 |
| Aksesibilitas Laporan Keuangan | ,718 | ,114 | ,434 | 6,285 | ,000 | ,209 | 4,783 |
| a. Dependent Variable: Akuntabilitas Dana Desa | | | | | | | | |

**Analisis Koefisien Determinasi**

**Model Summaryb**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |  |
|
| 1 | ,956a | ,913 | ,909 | ,990 |
| a. Predictors: (Constant), Aksesibilitas Laporan Keuangan, Kompetensi Pemerintah Desa, Transparansi Laporan Keuangan, Sistem Pengendalian Internal | | | | | |
| b. Dependent Variable: Akuntabilitas Dana Desa | | | | | |

**Lampiran 8 r Tabel**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **N** | **The Level of Significance** | | **N** | **The Level of Significance** | |
| **5%** | **1%** | **5%** | **1%** |
| 3 | 0.997 | 0.999 | 38 | 0.320 | 0.413 |
| 4 | 0.950 | 0.990 | 39 | 0.316 | 0.408 |
| 5 | 0.878 | 0.959 | 40 | 0.312 | 0.403 |
| 6 | 0.811 | 0.917 | 41 | 0.308 | 0.398 |
| 7 | 0.754 | 0.874 | 42 | 0.304 | 0.393 |
| 8 | 0.707 | 0.834 | 43 | 0.301 | 0.389 |
| 9 | 0.666 | 0.798 | 44 | 0.297 | 0.384 |
| 10 | 0.632 | 0.765 | 45 | 0.294 | 0.380 |
| 11 | 0.602 | 0.735 | 46 | 0.291 | 0.376 |
| 12 | 0.576 | 0.708 | 47 | 0.288 | 0.372 |
| 13 | 0.553 | 0.684 | 48 | 0.284 | 0.368 |
| 14 | 0.532 | 0.661 | 49 | 0.281 | 0.364 |
| 15 | 0.514 | 0.641 | 50 | 0.279 | 0.361 |
| 16 | 0.497 | 0.623 | 55 | 0.266 | 0.345 |
| 17 | 0.482 | 0.606 | 60 | 0.254 | 0.330 |
| 18 | 0.468 | 0.590 | 65 | 0.244 | 0.317 |
| 19 | 0.456 | 0.575 | 70 | 0.235 | 0.306 |
| 20 | 0.444 | 0.561 | 75 | 0.227 | 0.296 |
| 21 | 0.433 | 0.549 | 80 | 0.220 | 0.286 |
| 22 | 0.432 | 0.537 | 85 | 0.213 | 0.278 |
| 23 | 0.413 | 0.526 | 90 | 0.207 | 0.267 |
| 24 | 0.404 | 0.515 | 95 | 0.202 | 0.263 |
| 25 | 0.396 | 0.505 | 100 | 0.195 | 0.256 |
| 26 | 0.388 | 0.496 | 125 | 0.176 | 0.230 |
| 27 | 0.381 | 0.487 | 150 | 0.159 | 0.210 |
| 28 | 0.374 | 0.478 | 175 | 0.148 | 0.194 |
| 29 | 0.367 | 0.470 | 200 | 0.138 | 0.181 |
| 30 | 0.361 | 0.463 | 300 | 0.113 | 0.148 |
| 31 | 0.355 | 0.456 | 400 | 0.098 | 0.128 |
| 32 | 0.349 | 0.449 | 500 | 0.088 | 0.115 |
| 33 | 0.344 | 0.442 | 600 | 0.080 | 0.105 |
| 34 | 0.339 | 0.436 | 700 | 0.074 | 0.097 |
| 35 | 0.334 | 0.430 | 800 | 0.070 | 0.091 |
| 36 | 0.329 | 0.424 | 900 | 0.065 | 0.086 |
| 37 | 0.325 | 0.418 | 1000 | 0.062 | 0.081 |

**Lampiran 9 t Tabel Signifikansi 5%**

| **df=(n-k)** | ***α* = 0.05** | ***α* = 0.025** |
| --- | --- | --- |
| 1 | 6,314 | 12,706 |
| 2 | 2,920 | 4,303 |
| 3 | 2,353 | 3,182 |
| 4 | 2,132 | 2,776 |
| 5 | 2,015 | 2,571 |
| 6 | 1,943 | 2,447 |
| 7 | 1,895 | 2,365 |
| 8 | 1,860 | 2,306 |
| 9 | 1,833 | 2,262 |
| 10 | 1,812 | 2,228 |
| 11 | 1,796 | 2,201 |
| 12 | 1,782 | 2,179 |
| 13 | 1,771 | 2,160 |
| 14 | 1,761 | 2,145 |
| 15 | 1,753 | 2,131 |
| 16 | 1,746 | 2,120 |
| 17 | 1,740 | 2,110 |
| 18 | 1,734 | 2,101 |
| 19 | 1,729 | 2,093 |
| 20 | 1,725 | 2,086 |
| 21 | 1,721 | 2,080 |
| 22 | 1,717 | 2,074 |
| 23 | 1,714 | 2,069 |
| 24 | 1,711 | 2,064 |
| 25 | 1,708 | 2,060 |
| 26 | 1,706 | 2,056 |
| 27 | 1,703 | 2,052 |
| 28 | 1,701 | 2,048 |
| 29 | 1,699 | 2,045 |
| 30 | 1,697 | 2,042 |
| 31 | 1,696 | 2,040 |
| 32 | 1,694 | 2,037 |
| 33 | 1,692 | 2,035 |
| 34 | 1,691 | 2,032 |
| 35 | 1,690 | 2,030 |
| 36 | 1,688 | 2,028 |
| 37 | 1,687 | 2,026 |
| 38 | 1,686 | 2,024 |
| 39 | 1,685 | 2,023 |
| 40 | 1,684 | 2,021 |
| 41 | 1,683 | 2,020 |
| 42 | 1,682 | 2,018 |
| 43 | 1,681 | 2,017 |
| 44 | 1,680 | 2,015 |
| 45 | 1,679 | 2,014 |
| 46 | 1,679 | 2,013 |
| 47 | 1,678 | 2,012 |
| 48 | 1,677 | 2,011 |
| 49 | 1,677 | 2,010 |
| 50 | 1,676 | 2,010 |
| 51 | 1,675 | 2,008 |
| 52 | 1,675 | 2,007 |
| 53 | 1,674 | 2,006 |
| 54 | 1,674 | 2,005 |
| 55 | 1,673 | 2,004 |
| 56 | 1,673 | 2,003 |
| 57 | 1,672 | 2,002 |
| 58 | 1,672 | 2,002 |
| 59 | 1,671 | 2,001 |
| 60 | 1,671 | 2,000 |
| 61 | 1,670 | 2,000 |
| 62 | 1,670 | 1,999 |
| 63 | 1,669 | 1,998 |
| 64 | 1,669 | 1,998 |
| 65 | 1,669 | 1,997 |
| 66 | 1,668 | 1,997 |
| 67 | 1,668 | 1,996 |
| 68 | 1,668 | 1,995 |
| 69 | 1,667 | 1,995 |
| 70 | 1,667 | 1,994 |
| 71 | 1,667 | 1,994 |
| 72 | 1,666 | 1,993 |
| 73 | 1,666 | 1,993 |
| 74 | 1,666 | 1,993 |
| 75 | 1,665 | 1,992 |
| 76 | 1,665 | 1,992 |
| 77 | 1,665 | 1,991 |
| 78 | 1,665 | 1,991 |
| 79 | 1,664 | 1,990 |
| 80 | 1,664 | 1,990 |
| 81 | 1,664 | 1,990 |
| 82 | 1,664 | 1,989 |
| 83 | 1,663 | 1,989 |
| 84 | 1,663 | 1,989 |
| 85 | 1,663 | 1,988 |
| 86 | 1,663 | 1,988 |
| 87 | 1,663 | 1,988 |
| 88 | 1,662 | 1,987 |
| 89 | 1,662 | 1,987 |
| 90 | 1,662 | 1,987 |
| 91 | 1,662 | 1,986 |
| 92 | 1,662 | 1,986 |
| 93 | 1,661 | 1,986 |
| 94 | 1,661 | 1,986 |
| 95 | 1,661 | 1,985 |
| 96 | 1,661 | 1,985 |
| 97 | 1,661 | 1,985 |
| 98 | 1,661 | 1,984 |
| 99 | 1,660 | 1,984 |