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## LAMPIRAN

### Lampiran 1: Kuisisioner Penelitian

Kepada Yth,  
Bapak/Ibu Perangkat Desa  
Di Tempat

Dengan Hormat,

Berkaitan dengan penyusunan skripsi guna sebagai syarat dalam menyelesaikan Studi Strata Satu (S1), Studi Akuntansi Fakultas Ekonomi Dan Bisnis, Universitas Pancasakti Tegal, saya Afanin Rosiana Oktri (4320600120) bermaksud melakukan penelitian skripsi yang berjudul **“Pengaruh Sistem Informasi Akuntansi, Sistem Pengendalian Internal, Kompetensi Perangkat Desa Dan Komitmen Organisasi (Studi Kasus Di Kecamatan Wanasari Kabupaten Brebes)”**. Oleh karena itu diperlukan dukungan dan partisipasi Bapak/Ibu/Sdr/i agar meluangkan waktunya sejenak untuk mengisi kuisisioner ini dengan jujur. Data yang kami peroleh akan dijaga kerahasiaannya dan tidak disebarluaskan karena hanya digunakan untuk kepentingan penelitian dan tidak bermaksud untuk tujuan lain.

Dengan ini, saya mengucapkan banyak terimakasih atas kesediaan dan kerjasama yang diberikan oleh Bapak/Ibu/Ssaudara/i.

Hormat saya,

**Afanin Rosiana Oktri**



## DATA RESPONDEN

### Identitas Responden

Petunjuk pengisian jawaban kuisisioner. Berilah tanda check liks (✓) pada kolom yang tersedia sesuai dengan data diri anda :

1. Nama :
2. Jenis Kelamin :  Laki-laki       Perempuan
3. Usia :  12-25 (Tahun)  
 26-45 (Tahun)  
 46-65 (Tahun)
4. Tingkat Pendidikan :  SD     SMP     SMA/SMK  
 D3     S1     S2
5. Jabatan :
6. Lama bekerja :  1-10 Tahun  
 11-20 Tahun  
 21-30 Tahun
7. Nama Desa :

### Data Penelitian

Bapak/Ibu/Sdr/i memberikan jawaban dengan memberi tanda (✓) pada kotak sesuai dengan apa yang anda alami, dengan petunjuk sebagai berikut :

- 1 = Sangat Tidak Setuju (STS)
- 2 = Tidak Setuju (TS)
- 3 = Kurang Setuju (KS)
- 4 = Setuju (S)
- 5 = Sangat Setuju (SS)

**Catatan :** Jawaban dari kuisisioner ini tidak ada yang salah, semua jawaban yang Bapak/Ibu/Sdr/i berikan adalah benar karena jawaban tersebut semata-mata digunakan untuk penelitian.

**DAFTAR PERNYATAAN**

A. Variabel Akuntabilitas Pengelolaan Dana Desa (Y)

| No                         | Pernyataan                                                                                                            | Pilihan Jawaban |   |    |    |     |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------|-----------------|---|----|----|-----|
|                            |                                                                                                                       | SS              | S | KS | TS | STS |
| <b>Dimensi Perencanaan</b> |                                                                                                                       |                 |   |    |    |     |
| 1                          | Di desa tempat saya bekerja, terdapat penyusunan anggaran dana desa                                                   |                 |   |    |    |     |
| 2                          | Di desa tempat saya bekerja, dalam penyusunan anggaran dana desa dilakukan sesuai dengan prinsip-prinsip penganggaran |                 |   |    |    |     |
| 3                          | Di desa tempat saya bekerja, dalam penyusunan anggaran dana desa melibatkan masyarakat                                |                 |   |    |    |     |
| 4                          | Di desa tempat saya bekerja, dalam penyusunan anggaran sudah sesuai dengan ketentuan yang berlaku                     |                 |   |    |    |     |
| No                         | pernyataan                                                                                                            | Pilihan Jawaban |   |    |    |     |
|                            |                                                                                                                       | SS              | S | KS | TS | STS |
| <b>Dimensi Pelaksanaan</b> |                                                                                                                       |                 |   |    |    |     |
| 1                          | Saya sebagai perangkat desa bekerja sesuai dengan program yang telah ditentukan                                       |                 |   |    |    |     |
| 2                          | Di desa tempat saya bekerja, pelaksanaan dana desa didasarkan pada                                                    |                 |   |    |    |     |

|                                                 | prinsip hemat, efektif dan efisien                                                                                 |                 |   |    |    |     |
|-------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|-----------------|---|----|----|-----|
| 3                                               | Di desa tempat saya bekerja, pelaksanaan dana desa sesuai dengan perundang-undangan                                |                 |   |    |    |     |
| 4                                               | Di desa tempat saya bekerja, terdapat partisipasi masyarakat dalam pelaksanaan dana desa                           |                 |   |    |    |     |
| No                                              | Pernyataan                                                                                                         | Pilihan Jawaban |   |    |    |     |
|                                                 |                                                                                                                    | SS              | S | KS | TS | STS |
| <b>Dimensi Pelaporan dan Pertanggungjawaban</b> |                                                                                                                    |                 |   |    |    |     |
| 1                                               | Di desa tempat saya bekerja, terdapat laporan keuangan desa sebagai bentuk pertanggungjawaban penggunaan dana desa |                 |   |    |    |     |
| 2                                               | Di desa tempat saya bekerja, masyarakat dapat mengakses laporan pertanggungjawaban penggunaan dana desa            |                 |   |    |    |     |
| 3                                               | Di desa tempat saya bekerja, dalam pelaporan keuangan dilakukan secara tepat waktu                                 |                 |   |    |    |     |
| 4                                               | Di desa tempat saya bekerja, dalam menyusun laporan keuangan disusun sesuai prosedur dan aturan yang berlaku       |                 |   |    |    |     |

Sumber : Halim (2012, p. 128)

## B. VARIABEL SISTEM INFORMASI AKUNTANSI (X1)

| No                                             | Pernyataan                                                                                                                                                            | Pilihan Jawaban |   |    |    |     |
|------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|---|----|----|-----|
|                                                |                                                                                                                                                                       | SS              | S | KS | TS | STS |
| <b>Dimensi Keakuratan Informasi (Accuracy)</b> |                                                                                                                                                                       |                 |   |    |    |     |
| 1                                              | Saya sebagai perangkat desa mengakui bahwa, sistem informasi akuntansi memberikan informasi yang bebas dari kesalahan-kesalahan dan tidak menyesatkan para pembacanya |                 |   |    |    |     |
| 2                                              | Saya sebagai perangkat desa mengakui bahwa, sistem informasi akuntansi menghasilkan informasi yang dapat dipercaya                                                    |                 |   |    |    |     |
| 3                                              | Saya sebagai perangkat desa mengakui bahwa, sistem informasi akuntansi menghasilkan informasi yang akurat                                                             |                 |   |    |    |     |
| No                                             | Pernyataan                                                                                                                                                            | Pilihan Jawaban |   |    |    |     |
|                                                |                                                                                                                                                                       | SS              | S | KS | TS | STS |
| <b>Dimensi Ketepatan Waktu (Timeliness)</b>    |                                                                                                                                                                       |                 |   |    |    |     |
| 1                                              | Di desa tempat saya bekerja, sistem informasi akuntansi instansi dapat menghasilkan informasi terbaru atau ter-pu to date dengan tepat waktu                          |                 |   |    |    |     |
| 2                                              | Di desa tempat saya bekerja, sistem informasi akuntansi                                                                                                               |                 |   |    |    |     |

|                                                     | dengan otomatis menghasilkan laporan keuangan dengan tepat waktu                                                                                        |                 |   |    |    |     |
|-----------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|---|----|----|-----|
| 3                                                   | Di desa tempat saya bekerja, sistem informasi akuntansi menyediakan informasi yang tepat saat dibutuhkan                                                |                 |   |    |    |     |
| No                                                  | Pernyataan                                                                                                                                              | Pilihan Jawaban |   |    |    |     |
|                                                     |                                                                                                                                                         | SS              | S | KS | TS | STS |
| <b>Dimensi Kelengkapan informasi (Completeness)</b> |                                                                                                                                                         |                 |   |    |    |     |
| 1                                                   | Saya sebagai perangkat desa mengakui bahwa, sistem informasi akuntansi yang ada di instansi menyajikan informasi yang lengkap dan detail                |                 |   |    |    |     |
| 2                                                   | Saya sebagai perangkat desa mengakui bahwa, sistem informasi akuntansi yang ada di instansi memberi informasi yang jelas dalam setiap penggunaannya     |                 |   |    |    |     |
| No                                                  | Pernyataan                                                                                                                                              | Pilihan Jawaban |   |    |    |     |
|                                                     |                                                                                                                                                         | SS              | S | KS | TS | STS |
| <b>Dimensi Relevan (Relevancy)</b>                  |                                                                                                                                                         |                 |   |    |    |     |
| 1                                                   | Saya sebagai perangkat desa mengakui bahwa, sistem informasi akuntansi yang disajikan sangat relevan dan memadai sehingga memudahkan pemahaman pengguna |                 |   |    |    |     |

|   |                                                                                                                                                  |  |  |  |  |  |
|---|--------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|
| 2 | Saya sebagai perangkat desa mengakui bahwa, sistem informasi akuntansi memberikan informasi yang sesuai dengan kebutuhan pengguna dan pembacanya |  |  |  |  |  |
|---|--------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|

Sumber : Delone & Mclean (2019, p. 26)

### C. SISTEM PENGENDALIAN INTERNAL (X2)

| No                                     | Pernyataan                                                                                       | Pilihan Jawaban |   |    |    |     |
|----------------------------------------|--------------------------------------------------------------------------------------------------|-----------------|---|----|----|-----|
|                                        |                                                                                                  | SS              | S | KS | TS | STS |
| <b>Dimensi Lingkungan pengendalian</b> |                                                                                                  |                 |   |    |    |     |
| 1                                      | Kepala desa selalu melakukan riview kinerja yang dibandingkan dengan tolak ukur kinerja          |                 |   |    |    |     |
| 2                                      | BPD selalu mengawasi pelaksanaan kegiatan desa                                                   |                 |   |    |    |     |
| 3                                      | Terdapat struktur organisasi yang jelas menerangkan pembagian tugas, wewenang dan tanggung jawab |                 |   |    |    |     |
| No                                     | Pernyataan                                                                                       | Pilihan Jawaban |   |    |    |     |
|                                        |                                                                                                  | SS              | S | KS | TS | STS |
| <b>Dimensi Penilaian resiko</b>        |                                                                                                  |                 |   |    |    |     |
| 1                                      | Instansi tempat Bapak, Ibu atau Saudara/I bekerja memiliki pemisahan fungsi pencatatan           |                 |   |    |    |     |
| 2                                      | Instansi tempat Bapak, Ibu atau Saudara/I bekerja melakukan stock                                |                 |   |    |    |     |

|                                         |                                                                                                                                                                                      |                 |   |    |    |     |
|-----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|---|----|----|-----|
|                                         | opname atau investasi berkala                                                                                                                                                        |                 |   |    |    |     |
| 3                                       | Instansi tempat Bapak, Ibu atau Saudara/I bekerja telah melakukan analisis resiko secara lengkap dan menyeluruh terhadap kemungkinan timbulnya pelanggaran terhadap sistem akuntansi |                 |   |    |    |     |
| No                                      | pernyataan                                                                                                                                                                           | Pilihan Jawaban |   |    |    |     |
|                                         |                                                                                                                                                                                      | SS              | S | KS | TS | STS |
| <b>Dimensi Kegiatan pengendalian</b>    |                                                                                                                                                                                      |                 |   |    |    |     |
| 1                                       | Bendahara selalu melakukan riview sistem dengan pencatatan manual secara rutin                                                                                                       |                 |   |    |    |     |
| 2                                       | Saya sebagai perangkat desa dan BPD harus mengetahui peraturan pelaksanaan anggaran dana desa                                                                                        |                 |   |    |    |     |
| 3                                       | Di desa tempat saya bekerja, Kebijakan dan prosedur pengamanan fisik atas aset telah ditetapkan dan diimplementasikan dengan baik                                                    |                 |   |    |    |     |
| No                                      | Pernyataan                                                                                                                                                                           | Pilihan Jawaban |   |    |    |     |
|                                         |                                                                                                                                                                                      | SS              | S | KS | TS | STS |
| <b>Dimensi Informasi dan Komunikasi</b> |                                                                                                                                                                                      |                 |   |    |    |     |
| 1                                       | Di desa tempat saya bekerja, laporan akuntansi                                                                                                                                       |                 |   |    |    |     |

|                           | dan manajerial dihasilkan dari sistem informasi yang terintegrasi                                                                                                                                      |                 |   |    |    |     |
|---------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|---|----|----|-----|
| 2                         | Di desa tempat saya bekerja, proses akuntansi sejak awal transaksi hingga pembuatan laporan keuangan dilakukan secara kompetensi                                                                       |                 |   |    |    |     |
| 3                         | Di desa tempat saya bekerja, saluran komunikasi berkelanjutan telah dilaksanakan secara terbuka dan efisien dengan masyarakat, rekanan, dan aparat pengawas intern dalam memberikan masukan signifikan |                 |   |    |    |     |
| No                        | Pernyataan                                                                                                                                                                                             | Pilihan Jawaban |   |    |    |     |
|                           |                                                                                                                                                                                                        | SS              | S | KS | TS | STS |
| <b>Dimensi Pemantauan</b> |                                                                                                                                                                                                        |                 |   |    |    |     |
| 1                         | Instansi tempat Bapak, Ibu atau Saudara/I bekerja memiliki penilaian aktivitas dalam bekerja                                                                                                           |                 |   |    |    |     |
| 2                         | Kepala desa selalu meriview dan mengevaluasi temuan yang menunjukkan adanya kelemahan dan perlu perbaikan                                                                                              |                 |   |    |    |     |



|   |                                                                            |  |  |  |  |  |
|---|----------------------------------------------------------------------------|--|--|--|--|--|
| 3 | Fungsi internal audit tempat Bapak, Ibu atau Saudara/I bekerja dengan baik |  |  |  |  |  |
|---|----------------------------------------------------------------------------|--|--|--|--|--|

Sumber : Coso (2013, p. 108)

D. KOMPETENSI PERANGKAT DESA (X3)

| No                                           | Pernyataan                                                                                                             | Pilihan Jawaban |   |    |    |     |
|----------------------------------------------|------------------------------------------------------------------------------------------------------------------------|-----------------|---|----|----|-----|
|                                              |                                                                                                                        | SS              | S | KS | TS | STS |
| <b>Dimensi Pengetahuan (Knowledge)</b>       |                                                                                                                        |                 |   |    |    |     |
| 1                                            | Saya sebagai perangkat desa mampu memahami siklus akuntansi dengan baik dan benar                                      |                 |   |    |    |     |
| 2                                            | Saya sebagai perangkat desa mengetahui peraturan tentang pengelolaan dana desa                                         |                 |   |    |    |     |
| 3                                            | Di desa tempat saya bekerja, pengetahuan akan teknologi dan informasi menunjang kemampuan perangkat desa dalam bekerja |                 |   |    |    |     |
| No                                           | Pernyataan                                                                                                             | Pilihan Jawaban |   |    |    |     |
|                                              |                                                                                                                        | SS              | S | KS | TS | STS |
| <b>Dimensi Kemampuan/Ketrampilan (Skill)</b> |                                                                                                                        |                 |   |    |    |     |
| 1                                            | Di desa tempat saya bekerja, kemampuan dalam mengelola dana desa harus dimiliki oleh setiap perangkat desa             |                 |   |    |    |     |

| 2                               | Di desa tempat saya bekerja, perangkat desa mampu mengelola dana desa dengan baik                            |                 |   |    |    |     |
|---------------------------------|--------------------------------------------------------------------------------------------------------------|-----------------|---|----|----|-----|
| 3                               | Di desa tempat saya bekerja, perangkat desa mampu mengalokasikan dana desa sesuai dengan kebutuhan           |                 |   |    |    |     |
| 4                               | Di desa tempat saya bekerja, perangkat desa mampu untuk menyusun dan menyajikan laporan keuangan dengan baik |                 |   |    |    |     |
| No                              | pernyataan                                                                                                   | Pilihan Jawaban |   |    |    |     |
|                                 |                                                                                                              | SS              | S | KS | TS | STS |
| <b>Dimensi Sikap (Attitude)</b> |                                                                                                              |                 |   |    |    |     |
| 1                               | Saya sebagai perangkat desa harus jujur dalam pengelolaan dana desa                                          |                 |   |    |    |     |
| 2                               | Saya sebagai perangkat desa harus bertanggungjawab dalam pengelolaan dana desa                               |                 |   |    |    |     |
| 3                               | Saya sebagai perangkat desa harus mengelola dana desa berdasarkan prinsip kehati-hatian                      |                 |   |    |    |     |
| 4                               | Saya sebagai perangkat desa harus teliti dalam                                                               |                 |   |    |    |     |

|  |                     |  |  |  |  |  |
|--|---------------------|--|--|--|--|--|
|  | mengelola dana desa |  |  |  |  |  |
|--|---------------------|--|--|--|--|--|

Sumber : Edison et al. (2016, p. 143)

E. KOMITMEN ORGANISASI (X4)

| No                                    | Pernyataan                                                                                                           | Pilihan Jawaban |   |    |    |     |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------|-----------------|---|----|----|-----|
|                                       |                                                                                                                      | SS              | S | KS | TS | STS |
| <b>Dimensi Komitmen Afektif</b>       |                                                                                                                      |                 |   |    |    |     |
| 1                                     | Saya sebagai perangkat desa merasa bangga menjadi bagian dari organisasi ini                                         |                 |   |    |    |     |
| 2                                     | Saya sebagai perangkat desa merasa masalah yang terjadi di organisasi menjadi permasalahannya juga                   |                 |   |    |    |     |
| 3                                     | Saya sebagai perangkat desa menemukan kesamaan antara nilai-nilai dirinya dengan nilai-nilai organisasi tempat kerja |                 |   |    |    |     |
| No                                    | Pernyataan                                                                                                           | Pilihan Jawaban |   |    |    |     |
|                                       |                                                                                                                      | SS              | S | KS | TS | STS |
| <b>Dimensi Komitmen Keberlanjutan</b> |                                                                                                                      |                 |   |    |    |     |
| 1                                     | Saya sebagai perangkat desa merasa rugi jika meninggalkan organisasi ini                                             |                 |   |    |    |     |
| 2                                     | Saya sebagai perangkat desa akan tetap bertahan di organisasi ini meskipun ada                                       |                 |   |    |    |     |

|                                  | pekerjaan lain dengan gaji yang lebih tinggi                                                          |                 |   |    |    |     |
|----------------------------------|-------------------------------------------------------------------------------------------------------|-----------------|---|----|----|-----|
| 3                                | Saya sebagai perangkat desa sulit untuk terikat dengan instansi lain jika meninggalkan organisasi ini |                 |   |    |    |     |
| No                               | Pernyataan                                                                                            | Pilihan Jawaban |   |    |    |     |
|                                  |                                                                                                       | SS              | S | KS | TS | STS |
| <b>Dimensi Komitmen Normatif</b> |                                                                                                       |                 |   |    |    |     |
| 1                                | Saya sebagai perangkat desa merasa organisasi ini telah banyak berjasa bagi hidupnya                  |                 |   |    |    |     |
| 2                                | Saya sebagai perangkat desa merasa masih ada tanggungjawab yang harus dilakukan di organisasi ini     |                 |   |    |    |     |

Sumber : (Yusuf & Syarif, 2018, p. 54)

**Lampiran 2: Data penelitian Variabel Akuntabilitas Pengelolaan Dana Desa**

| No. Responden | Usia | Tingkat Pendidikan | Lama Bekerja | Y 1 . 1 | Y 1 . 2 | Y 1 . 3 | Y 1 . 4 | Y 1 . 5 | Y 1 . 6 | Y 1 . 7 | Y 1 . 8 | Y 1 . 9 | Y 1 . 0 | Y 1 . 1 | y. 1 2 | Total Y |
|---------------|------|--------------------|--------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------|---------|
| 1             | 2    | 5                  | 1            | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 4       | 4       | 4      | 57      |
| 2             | 2    | 5                  | 1            | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 4       | 4       | 4       | 4      | 56      |
| 3             | 2    | 3                  | 1            | 4       | 4       | 4       | 4       | 4       | 4       | 4       | 4       | 4       | 3       | 3       | 4      | 46      |
| 4             | 3    | 3                  | 3            | 5       | 5       | 5       | 4       | 4       | 5       | 5       | 5       | 5       | 4       | 4       | 4      | 55      |
| 5             | 3    | 5                  | 2            | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 5      | 60      |
| 6             | 2    | 5                  | 1            | 5       | 4       | 3       | 4       | 4       | 3       | 4       | 5       | 4       | 4       | 4       | 4      | 48      |
| 7             | 3    | 3                  | 2            | 4       | 4       | 4       | 4       | 4       | 4       | 4       | 4       | 4       | 4       | 4       | 5      | 49      |
| 8             | 3    | 3                  | 2            | 5       | 5       | 3       | 5       | 5       | 4       | 5       | 3       | 5       | 5       | 4       | 5      | 54      |
| 9             | 2    | 3                  | 1            | 5       | 4       | 4       | 5       | 5       | 5       | 4       | 4       | 5       | 4       | 4       | 5      | 54      |
| 10            | 3    | 3                  | 1            | 5       | 5       | 5       | 5       | 5       | 4       | 4       | 4       | 5       | 4       | 4       | 5      | 55      |
| 11            | 3    | 5                  | 1            | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 3       | 5       | 5       | 4       | 4      | 56      |
| 12            | 2    | 5                  | 1            | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 5      | 60      |
| 13            | 3    | 3                  | 1            | 5       | 5       | 4       | 5       | 5       | 5       | 5       | 4       | 5       | 5       | 4       | 5      | 57      |
| 14            | 2    | 5                  | 1            | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 4       | 4       | 4       | 4      | 56      |
| 15            | 2    | 5                  | 1            | 5       | 5       | 4       | 5       | 5       | 5       | 5       | 4       | 5       | 5       | 5       | 5      | 58      |
| 16            | 2    | 3                  | 1            | 5       | 5       | 3       | 5       | 5       | 5       | 5       | 3       | 5       | 5       | 3       | 5      | 54      |
| 17            | 3    | 3                  | 3            | 5       | 4       | 3       | 4       | 4       | 3       | 4       | 5       | 4       | 4       | 4       | 4      | 48      |
| 18            | 3    | 6                  | 1            | 5       | 5       | 4       | 5       | 5       | 5       | 5       | 4       | 5       | 4       | 5       | 5      | 57      |
| 19            | 3    | 3                  | 1            | 5       | 5       | 5       | 4       | 5       | 5       | 5       | 4       | 5       | 4       | 5       | 5      | 57      |
| 20            | 3    | 5                  | 2            | 5       | 5       | 3       | 5       | 5       | 5       | 5       | 3       | 5       | 3       | 5       | 5      | 54      |
| 21            | 3    | 3                  | 1            | 5       | 4       | 5       | 4       | 5       | 4       | 5       | 4       | 4       | 4       | 5       | 5      | 54      |
| 22            | 2    | 5                  | 1            | 5       | 4       | 4       | 4       | 4       | 4       | 5       | 4       | 5       | 4       | 4       | 5      | 52      |
| 23            | 3    | 5                  | 1            | 5       | 5       | 4       | 5       | 5       | 5       | 5       | 4       | 5       | 4       | 4       | 5      | 56      |
| 24            | 2    | 3                  | 2            | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 4       | 5       | 4       | 4       | 5      | 57      |
| 25            | 3    | 3                  | 1            | 4       | 4       | 4       | 5       | 5       | 5       | 5       | 4       | 5       | 5       | 4       | 4      | 54      |
| 26            | 2    | 3                  | 1            | 5       | 5       | 4       | 5       | 5       | 5       | 5       | 4       | 5       | 4       | 4       | 5      | 56      |
| 27            | 3    | 2                  | 1            | 5       | 5       | 4       | 5       | 5       | 5       | 5       | 4       | 5       | 4       | 5       | 5      | 57      |
| 28            | 2    | 6                  | 1            | 5       | 5       | 4       | 5       | 5       | 5       | 5       | 4       | 5       | 5       | 4       | 5      | 57      |
| 29            | 2    | 3                  | 1            | 5       | 5       | 4       | 5       | 5       | 5       | 5       | 4       | 5       | 4       | 4       | 5      | 56      |
| 30            | 3    | 3                  | 2            | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 5      | 60      |
| 31            | 3    | 3                  | 1            | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 3       | 4       | 4       | 3       | 5      | 54      |
| 32            | 3    | 3                  | 3            | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 5      | 60      |
| 33            | 3    | 3                  | 1            | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 5      | 60      |
| 34            | 3    | 3                  | 2            | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 4       | 5      | 59      |
| 35            | 2    | 3                  | 3            | 5       | 5       | 4       | 5       | 5       | 5       | 5       | 4       | 5       | 4       | 4       | 5      | 56      |

|    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|----|
| 36 | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 59 |
| 37 | 2 | 3 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 59 |
| 38 | 3 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 57 |
| 39 | 2 | 3 | 2 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 56 |
| 40 | 3 | 5 | 1 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 54 |
| 41 | 3 | 3 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 58 |
| 42 | 3 | 3 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 43 | 2 | 5 | 1 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 57 |
| 44 | 3 | 6 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 59 |
| 45 | 3 | 3 | 2 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 57 |
| 46 | 3 | 6 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 59 |
| 47 | 3 | 5 | 1 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 54 |
| 48 | 3 | 5 | 2 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 56 |
| 49 | 2 | 6 | 2 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 56 |
| 50 | 2 | 5 | 1 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 56 |
| 51 | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 59 |
| 52 | 2 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 56 |
| 53 | 2 | 3 | 2 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 3 | 5 | 3 | 4 | 5 | 5 | 53 |
| 54 | 3 | 3 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 59 |
| 55 | 2 | 3 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 56 |
| 56 | 3 | 3 | 2 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 3 | 5 | 3 | 4 | 5 | 5 | 53 |
| 57 | 3 | 5 | 2 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 56 |
| 58 | 3 | 6 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 57 |
| 59 | 2 | 6 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 60 | 3 | 6 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 58 |
| 61 | 2 | 3 | 2 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 4 | 5 | 5 | 56 |
| 62 | 2 | 3 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 59 |
| 63 | 3 | 5 | 2 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 4 | 4 | 5 | 54 |
| 64 | 3 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 65 | 2 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 66 | 2 | 3 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 4 | 4 | 4 | 4 | 5 | 55 |
| 67 | 2 | 3 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 3 | 4 | 5 | 5 | 55 |
| 68 | 3 | 3 | 3 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 57 |
| 69 | 2 | 4 | 1 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 57 |
| 70 | 3 | 3 | 2 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 55 |
| 71 | 3 | 6 | 1 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 72 | 2 | 3 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 73 | 2 | 3 | 1 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 58 |
| 74 | 2 | 3 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 75 | 2 | 3 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 57 |
| 76 | 2 | 6 | 1 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 52 |

|     |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
|-----|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|----|
| 77  | 3 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 59 |
| 78  | 3 | 3 | 1 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 57 |
| 79  | 2 | 3 | 2 | 5 | 5 | 3 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 3 | 3 | 4 | 49 |
| 80  | 3 | 3 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 81  | 3 | 5 | 1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 50 |
| 82  | 2 | 5 | 1 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 55 |
| 83  | 2 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 84  | 2 | 3 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 85  | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 86  | 2 | 3 | 1 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 55 |
| 87  | 2 | 5 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 88  | 3 | 3 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 89  | 2 | 3 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 90  | 2 | 3 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 91  | 3 | 3 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 92  | 3 | 3 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 57 |
| 93  | 3 | 3 | 1 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 51 |
| 94  | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 57 |
| 95  | 2 | 3 | 2 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 5 | 51 |
| 96  | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 57 |
| 97  | 3 | 3 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 98  | 2 | 3 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 99  | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 100 | 3 | 3 | 2 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 54 |

### Lampiran 3: Data Variabel Sistem Informasi Akuntansi

| No. Responden | Usia | Tingkat Pendidikan | Lama Bekerja | X1 | X2 | X3 | X4 | X5 | X6 | X7 | X8 | X9 | X10 | Total X1 |
|---------------|------|--------------------|--------------|----|----|----|----|----|----|----|----|----|-----|----------|
| 1             | 2    | 5                  | 1            | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 40       |
| 2             | 2    | 5                  | 1            | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 40       |
| 3             | 2    | 3                  | 1            | 3  | 3  | 3  | 3  | 3  | 3  | 3  | 3  | 3  | 3   | 30       |
| 4             | 3    | 3                  | 3            | 4  | 4  | 4  | 3  | 3  | 4  | 4  | 4  | 4  | 4   | 38       |
| 5             | 3    | 5                  | 2            | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5   | 50       |
| 6             | 2    | 5                  | 1            | 5  | 5  | 4  | 4  | 4  | 3  | 3  | 3  | 4  | 5   | 40       |
| 7             | 3    | 3                  | 2            | 4  | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 41       |
| 8             | 3    | 3                  | 2            | 4  | 5  | 5  | 4  | 4  | 4  | 5  | 5  | 5  | 5   | 46       |
| 9             | 2    | 3                  | 1            | 4  | 5  | 5  | 4  | 4  | 5  | 4  | 4  | 4  | 4   | 43       |
| 10            | 3    | 3                  | 1            | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 5  | 5  | 4   | 42       |
| 11            | 3    | 5                  | 1            | 5  | 5  | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 43       |
| 12            | 2    | 5                  | 1            | 5  | 5  | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 43       |
| 13            | 3    | 3                  | 1            | 4  | 5  | 5  | 4  | 4  | 4  | 4  | 5  | 5  | 4   | 44       |
| 14            | 2    | 5                  | 1            | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 40       |
| 15            | 2    | 5                  | 1            | 5  | 5  | 5  | 4  | 5  | 5  | 5  | 5  | 5  | 5   | 49       |
| 16            | 2    | 3                  | 1            | 4  | 5  | 5  | 4  | 3  | 5  | 5  | 5  | 5  | 5   | 46       |
| 17            | 3    | 3                  | 3            | 4  | 4  | 4  | 4  | 4  | 3  | 4  | 4  | 4  | 5   | 40       |
| 18            | 3    | 6                  | 1            | 5  | 5  | 5  | 4  | 4  | 5  | 5  | 5  | 5  | 5   | 48       |
| 19            | 3    | 3                  | 1            | 5  | 5  | 5  | 5  | 5  | 4  | 5  | 5  | 5  | 5   | 49       |
| 20            | 3    | 5                  | 2            | 5  | 5  | 5  | 4  | 4  | 5  | 5  | 5  | 5  | 5   | 48       |
| 21            | 3    | 3                  | 1            | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5   | 50       |
| 22            | 2    | 5                  | 1            | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 5  | 4  | 4   | 41       |
| 23            | 3    | 5                  | 1            | 5  | 5  | 5  | 4  | 4  | 4  | 5  | 5  | 5  | 5   | 47       |
| 24            | 2    | 3                  | 2            | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5   | 50       |
| 25            | 3    | 3                  | 1            | 4  | 4  | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 41       |
| 26            | 2    | 3                  | 1            | 5  | 5  | 5  | 4  | 4  | 5  | 5  | 5  | 5  | 5   | 48       |
| 27            | 3    | 2                  | 1            | 5  | 5  | 5  | 5  | 4  | 5  | 5  | 5  | 5  | 5   | 49       |
| 28            | 2    | 6                  | 1            | 5  | 5  | 5  | 4  | 4  | 5  | 5  | 5  | 5  | 5   | 48       |
| 29            | 2    | 3                  | 1            | 5  | 5  | 5  | 4  | 4  | 5  | 5  | 5  | 5  | 5   | 48       |
| 30            | 3    | 3                  | 2            | 5  | 5  | 5  | 4  | 4  | 4  | 4  | 5  | 5  | 5   | 46       |
| 31            | 3    | 3                  | 1            | 5  | 5  | 5  | 4  | 4  | 4  | 5  | 5  | 5  | 5   | 47       |
| 32            | 3    | 3                  | 3            | 5  | 5  | 5  | 4  | 4  | 4  | 4  | 5  | 4  | 4   | 44       |
| 33            | 3    | 3                  | 1            | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5   | 50       |
| 34            | 3    | 3                  | 2            | 4  | 5  | 5  | 5  | 4  | 5  | 5  | 5  | 5  | 5   | 48       |
| 35            | 2    | 3                  | 3            | 4  | 4  | 5  | 4  | 4  | 5  | 5  | 5  | 5  | 5   | 46       |
| 36            | 3    | 3                  | 3            | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 5  | 5  | 5   | 43       |



|    |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|---|---|---|---|----|
| 37 | 2 | 3 | 1 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 45 |
| 38 | 3 | 5 | 1 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 47 |
| 39 | 2 | 3 | 2 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 45 |
| 40 | 3 | 5 | 1 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 45 |
| 41 | 3 | 3 | 1 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 43 |
| 42 | 3 | 3 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 43 | 2 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 44 | 3 | 6 | 1 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 47 |
| 45 | 3 | 3 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 46 | 3 | 6 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 42 |
| 47 | 3 | 5 | 1 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 44 |
| 48 | 3 | 5 | 2 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 47 |
| 49 | 2 | 6 | 2 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 42 |
| 50 | 2 | 5 | 1 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 48 |
| 51 | 3 | 3 | 3 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 49 |
| 52 | 2 | 5 | 1 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 41 |
| 53 | 2 | 3 | 2 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 48 |
| 54 | 3 | 3 | 2 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 46 |
| 55 | 2 | 3 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 56 | 3 | 3 | 2 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 48 |
| 57 | 3 | 5 | 2 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 48 |
| 58 | 3 | 6 | 1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 59 | 2 | 6 | 1 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 47 |
| 60 | 3 | 6 | 1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 41 |
| 61 | 2 | 3 | 2 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 42 |
| 62 | 2 | 3 | 1 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 46 |
| 63 | 3 | 5 | 2 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 48 |
| 64 | 3 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 65 | 2 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 66 | 2 | 3 | 1 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 48 |
| 67 | 2 | 3 | 1 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 46 |
| 68 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 69 | 2 | 4 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 70 | 3 | 3 | 2 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 45 |
| 71 | 3 | 6 | 1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 72 | 2 | 3 | 1 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 5 | 5 | 40 |
| 73 | 2 | 3 | 1 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 45 |
| 74 | 2 | 3 | 1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 75 | 2 | 3 | 1 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 35 |
| 76 | 2 | 6 | 1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 77 | 3 | 5 | 1 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 43 |











|     |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |        |
|-----|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|--------|
| 89  | 2 | 3 | 1 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 6<br>9 |
| 90  | 2 | 3 | 1 | 4 | 4 | 4 | 5 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5<br>9 |
| 91  | 3 | 3 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 7<br>5 |
| 92  | 3 | 3 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 6<br>6 |
| 93  | 3 | 3 | 1 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 7<br>1 |
| 94  | 3 | 3 | 3 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 6<br>9 |
| 95  | 2 | 3 | 2 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 5<br>7 |
| 96  | 3 | 3 | 3 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 7<br>2 |
| 97  | 3 | 3 | 1 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 6<br>6 |
| 98  | 2 | 3 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 7<br>4 |
| 99  | 3 | 3 | 3 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 6<br>6 |
| 100 | 3 | 3 | 2 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 7<br>2 |





|    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|---|---|---|---|---|----|
| 37 | 2 | 3 | 1 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 54 |
| 38 | 3 | 5 | 1 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 53 |
| 39 | 2 | 3 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 55 |
| 40 | 3 | 5 | 1 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 53 |
| 41 | 3 | 3 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 55 |
| 42 | 3 | 3 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 55 |
| 43 | 2 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 55 |
| 44 | 3 | 6 | 1 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 54 |
| 45 | 3 | 3 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 55 |
| 46 | 3 | 6 | 3 | 3 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 49 |
| 47 | 3 | 5 | 1 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 51 |
| 48 | 3 | 5 | 2 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 52 |
| 49 | 2 | 6 | 2 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 53 |
| 50 | 2 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 55 |
| 51 | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 55 |
| 52 | 2 | 5 | 1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 48 |
| 53 | 2 | 3 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 55 |
| 54 | 3 | 3 | 2 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 52 |
| 55 | 2 | 3 | 2 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 49 |
| 56 | 3 | 3 | 2 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 54 |
| 57 | 3 | 5 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 55 |
| 58 | 3 | 6 | 1 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 50 |
| 59 | 2 | 6 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 55 |
| 60 | 3 | 6 | 1 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 53 |
| 61 | 2 | 3 | 2 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 53 |
| 62 | 2 | 3 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 55 |
| 63 | 3 | 5 | 2 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 52 |
| 64 | 3 | 5 | 1 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 51 |
| 65 | 2 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 55 |
| 66 | 2 | 3 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 55 |
| 67 | 2 | 3 | 1 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 54 |
| 68 | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 55 |
| 69 | 2 | 4 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 55 |
| 70 | 3 | 3 | 2 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 54 |
| 71 | 3 | 6 | 1 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 72 | 2 | 3 | 1 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 51 |
| 73 | 2 | 3 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 55 |
| 74 | 2 | 3 | 1 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 49 |
| 75 | 2 | 3 | 1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 44 |
| 76 | 2 | 6 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 55 |
| 77 | 3 | 5 | 1 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 52 |



### Lampiran 6: Data Variabel Komitmen Organisasi

| No. Responden | Usia | Tingkat Pendidikan | Lama Bekerja | X4 .1 | X4 .2 | X4 .3 | X4 .4 | X4 .5 | X4 .6 | X4 .7 | X4 .8 | Total X4 |
|---------------|------|--------------------|--------------|-------|-------|-------|-------|-------|-------|-------|-------|----------|
| 1             | 2    | 5                  | 1            | 5     | 5     | 4     | 4     | 4     | 4     | 4     | 5     | 35       |
| 2             | 2    | 5                  | 1            | 5     | 4     | 3     | 3     | 3     | 3     | 4     | 4     | 29       |
| 3             | 2    | 3                  | 1            | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 32       |
| 4             | 3    | 3                  | 3            | 5     | 4     | 4     | 4     | 4     | 2     | 4     | 4     | 31       |
| 5             | 3    | 5                  | 2            | 5     | 3     | 5     | 5     | 5     | 5     | 5     | 5     | 38       |
| 6             | 2    | 5                  | 1            | 5     | 4     | 4     | 4     | 4     | 4     | 5     | 5     | 35       |
| 7             | 3    | 3                  | 2            | 5     | 4     | 4     | 5     | 3     | 4     | 4     | 5     | 34       |
| 8             | 3    | 3                  | 2            | 5     | 5     | 5     | 5     | 4     | 4     | 5     | 5     | 38       |
| 9             | 2    | 3                  | 1            | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 40       |
| 10            | 3    | 3                  | 1            | 4     | 4     | 4     | 5     | 3     | 4     | 5     | 5     | 34       |
| 11            | 3    | 5                  | 1            | 4     | 4     | 4     | 3     | 3     | 3     | 4     | 5     | 30       |
| 12            | 2    | 5                  | 1            | 5     | 5     | 5     | 4     | 3     | 4     | 4     | 5     | 35       |
| 13            | 3    | 3                  | 1            | 5     | 5     | 5     | 5     | 4     | 4     | 5     | 5     | 38       |
| 14            | 2    | 5                  | 1            | 5     | 4     | 3     | 3     | 3     | 3     | 4     | 5     | 30       |
| 15            | 2    | 5                  | 1            | 5     | 5     | 4     | 5     | 4     | 4     | 5     | 5     | 37       |
| 16            | 2    | 3                  | 1            | 5     | 5     | 5     | 5     | 3     | 4     | 5     | 5     | 37       |
| 17            | 3    | 3                  | 3            | 4     | 5     | 4     | 4     | 3     | 4     | 5     | 5     | 34       |
| 18            | 3    | 6                  | 1            | 5     | 5     | 4     | 4     | 3     | 4     | 4     | 5     | 34       |
| 19            | 3    | 3                  | 1            | 5     | 5     | 4     | 5     | 5     | 5     | 5     | 5     | 39       |
| 20            | 3    | 5                  | 2            | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 40       |
| 21            | 3    | 3                  | 1            | 5     | 5     | 4     | 4     | 3     | 3     | 4     | 4     | 32       |
| 22            | 2    | 5                  | 1            | 5     | 5     | 5     | 5     | 4     | 4     | 5     | 5     | 38       |
| 23            | 3    | 5                  | 1            | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 40       |
| 24            | 2    | 3                  | 2            | 5     | 5     | 4     | 5     | 3     | 4     | 4     | 5     | 35       |
| 25            | 3    | 3                  | 1            | 4     | 4     | 4     | 4     | 3     | 3     | 4     | 5     | 31       |
| 26            | 2    | 3                  | 1            | 4     | 5     | 4     | 4     | 3     | 4     | 4     | 5     | 33       |
| 27            | 3    | 2                  | 1            | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 40       |
| 28            | 2    | 6                  | 1            | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 40       |
| 29            | 2    | 3                  | 1            | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 40       |
| 30            | 3    | 3                  | 2            | 5     | 4     | 5     | 4     | 3     | 5     | 5     | 5     | 36       |
| 31            | 3    | 3                  | 1            | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 40       |
| 32            | 3    | 3                  | 3            | 4     | 4     | 4     | 4     | 3     | 3     | 4     | 5     | 31       |
| 33            | 3    | 3                  | 1            | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 40       |
| 34            | 3    | 3                  | 2            | 5     | 5     | 5     | 4     | 3     | 4     | 5     | 5     | 36       |
| 35            | 2    | 3                  | 3            | 5     | 5     | 4     | 5     | 4     | 5     | 5     | 5     | 38       |
| 36            | 3    | 3                  | 3            | 5     | 4     | 4     | 4     | 3     | 4     | 5     | 5     | 34       |

|    |   |   |   |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|---|---|---|----|
| 37 | 2 | 3 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 38 | 3 | 5 | 1 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 37 |
| 39 | 2 | 3 | 2 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 39 |
| 40 | 3 | 5 | 1 | 5 | 3 | 3 | 4 | 3 | 3 | 5 | 5 | 5 | 31 |
| 41 | 3 | 3 | 1 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 38 |
| 42 | 3 | 3 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 43 | 2 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 44 | 3 | 6 | 1 | 5 | 5 | 5 | 4 | 4 | 3 | 4 | 5 | 5 | 35 |
| 45 | 3 | 3 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 46 | 3 | 6 | 3 | 5 | 5 | 5 | 3 | 3 | 4 | 3 | 4 | 4 | 32 |
| 47 | 3 | 5 | 1 | 4 | 5 | 5 | 4 | 3 | 3 | 4 | 5 | 5 | 33 |
| 48 | 3 | 5 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 49 | 2 | 6 | 2 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 38 |
| 50 | 2 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 51 | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 52 | 2 | 5 | 1 | 5 | 5 | 4 | 4 | 3 | 4 | 5 | 5 | 5 | 35 |
| 53 | 2 | 3 | 2 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 38 |
| 54 | 3 | 3 | 2 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 39 |
| 55 | 2 | 3 | 2 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 38 |
| 56 | 3 | 3 | 2 | 5 | 5 | 4 | 5 | 3 | 4 | 5 | 5 | 5 | 36 |
| 57 | 3 | 5 | 2 | 5 | 5 | 4 | 4 | 3 | 4 | 4 | 5 | 5 | 34 |
| 58 | 3 | 6 | 1 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 31 |
| 59 | 2 | 6 | 1 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 36 |
| 60 | 3 | 6 | 1 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 5 | 5 | 31 |
| 61 | 2 | 3 | 2 | 5 | 5 | 3 | 4 | 3 | 4 | 3 | 5 | 5 | 32 |
| 62 | 2 | 3 | 1 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 38 |
| 63 | 3 | 5 | 2 | 5 | 5 | 4 | 4 | 3 | 3 | 4 | 5 | 5 | 33 |
| 64 | 3 | 5 | 1 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 28 |
| 65 | 2 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 66 | 2 | 3 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 67 | 2 | 3 | 1 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 38 |
| 68 | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 69 | 2 | 4 | 1 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 38 |
| 70 | 3 | 3 | 2 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 5 | 5 | 32 |
| 71 | 3 | 6 | 1 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 37 |
| 72 | 2 | 3 | 1 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 29 |
| 73 | 2 | 3 | 1 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 38 |
| 74 | 2 | 3 | 1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 75 | 2 | 3 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 76 | 2 | 6 | 1 | 5 | 5 | 4 | 5 | 3 | 5 | 5 | 5 | 5 | 37 |
| 77 | 3 | 5 | 1 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 39 |

|     |   |   |   |   |   |   |   |   |   |   |   |    |
|-----|---|---|---|---|---|---|---|---|---|---|---|----|
| 78  | 3 | 3 | 1 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 37 |
| 79  | 2 | 3 | 2 | 4 | 5 | 5 | 4 | 3 | 4 | 4 | 5 | 34 |
| 80  | 3 | 3 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 81  | 3 | 5 | 1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 82  | 2 | 5 | 1 | 4 | 5 | 4 | 4 | 3 | 4 | 5 | 5 | 34 |
| 83  | 2 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 84  | 2 | 3 | 1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 85  | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 29 |
| 86  | 2 | 3 | 1 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 87  | 2 | 5 | 2 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 39 |
| 88  | 3 | 3 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 89  | 2 | 3 | 1 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 39 |
| 90  | 2 | 3 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 91  | 3 | 3 | 1 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 31 |
| 92  | 3 | 3 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 93  | 3 | 3 | 1 | 5 | 5 | 5 | 4 | 3 | 4 | 5 | 5 | 36 |
| 94  | 3 | 3 | 3 | 5 | 5 | 4 | 5 | 3 | 5 | 5 | 5 | 37 |
| 95  | 2 | 3 | 2 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 31 |
| 96  | 3 | 3 | 3 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 37 |
| 97  | 3 | 3 | 1 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 36 |
| 98  | 2 | 3 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 38 |
| 99  | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 100 | 3 | 3 | 2 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 39 |



|         |                     |        |        |        |        |        |        |        |        |        |        |        |        |        |
|---------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Y8      | Pearson Correlation | .136   | .450** | .263*  | .548** | .358** | .575** | .265*  | 1      | .395** | .641** | .345** | .514** | .706** |
|         | Sig. (2-tailed)     | .301   | .000   | .043   | .000   | .000   | .000   | .040   |        | .002   | .000   | .007   | .000   | .000   |
|         | N                   | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     |
| Y9      | Pearson Correlation | .377** | .321*  | .277*  | .263*  | .656** | .470** | .446** | .395** | 1      | .460** | .510** | .562** | .724** |
|         | Sig. (2-tailed)     | .003   | .013   | .032   | .043   | .000   | .000   | .000   | .002   |        | .000   | .000   | .000   | .000   |
|         | N                   | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     |
| Y10     | Pearson Correlation | .188   | .435** | .508** | .495** | .454** | .704** | .249   | .641** | .460** | 1      | .561** | .488** | .808** |
|         | Sig. (2-tailed)     | .150   | .001   | .000   | .000   | .000   | .000   | .055   | .000   | .000   |        | .000   | .000   | .000   |
|         | N                   | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     |
| Y11     | Pearson Correlation | .102   | .392** | .493** | .365** | .558** | .481** | .164   | .345** | .510** | .561** | 1      | .510** | .708** |
|         | Sig. (2-tailed)     | .437   | .002   | .000   | .004   | .000   | .000   | .211   | .007   | .000   | .000   |        | .000   | .000   |
|         | N                   | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     |
| Y12     | Pearson Correlation | .224   | .298*  | .123   | .407** | .610** | .437** | .371** | .514** | .562** | .488** | .510** | 1      | .705** |
|         | Sig. (2-tailed)     | .085   | .021   | .348   | .001   | .000   | .000   | .004   | .000   | .000   | .000   | .000   |        | .000   |
|         | N                   | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     |
| TOTAL_Y | Pearson Correlation | .398** | .661** | .571** | .583** | .712** | .760** | .498** | .706** | .724** | .808** | .708** | .705** | 1      |
|         | Sig. (2-tailed)     | .002   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   |
|         | N                   | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     |

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

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

## Reliability

### Case Processing Summary

|       |                       | N  | %     |
|-------|-----------------------|----|-------|
| Cases | Valid                 | 60 | 100.0 |
|       | Excluded <sup>a</sup> | 0  | .0    |
|       | Total                 | 60 | 100.0 |

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

### Reliability Statistics

|                  |            |
|------------------|------------|
| Cronbach's Alpha | N of Items |
| .880             | 12         |

**Lampiran 8: Hasil Pengujian Validitas dan Realibility Sistem Informasi Akuntansi**

**Correlations**

|                                                     | X1.1                 | X1.2                 | X1.3                 | X1.4                 | X1.5                 | X1.6                 | X1.7                 | X1.8                 | X1.9                 | X1.10               | TOTAL_X1             |
|-----------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|----------------------|
| X1.1<br>Pearson Correlation<br>Sig. (2-tailed)<br>N | 1<br>.325*<br>60     | .325*<br>.011<br>60  | .548**<br>.000<br>60 | .448**<br>.000<br>60 | .515**<br>.000<br>60 | .225<br>.084<br>60   | .338**<br>.008<br>60 | .277*<br>.032<br>60  | .418**<br>.001<br>60 | .384*<br>.002<br>60 | .622**<br>.000<br>60 |
| X1.2<br>Pearson Correlation<br>Sig. (2-tailed)<br>N | .325*<br>.011<br>60  | 1<br>.011<br>60      | .480**<br>.000<br>60 | .630**<br>.000<br>60 | .519**<br>.000<br>60 | .406**<br>.001<br>60 | .313*<br>.015<br>60  | .469**<br>.000<br>60 | .387**<br>.002<br>60 | .486*<br>.000<br>60 | .699**<br>.000<br>60 |
| X1.3<br>Pearson Correlation<br>Sig. (2-tailed)<br>N | .548**<br>.000<br>60 | .480**<br>.000<br>60 | 1<br>.000<br>60      | .461**<br>.000<br>60 | .628**<br>.000<br>60 | .453**<br>.000<br>60 | .562**<br>.000<br>60 | .373**<br>.003<br>60 | .508**<br>.000<br>60 | .456*<br>.000<br>60 | .762**<br>.000<br>60 |
| X1.4<br>Pearson Correlation<br>Sig. (2-tailed)<br>N | .448**<br>.000<br>60 | .630**<br>.000<br>60 | .461**<br>.000<br>60 | 1<br>.000<br>60      | .496**<br>.000<br>60 | .509**<br>.000<br>60 | .574**<br>.000<br>60 | .517**<br>.000<br>60 | .520**<br>.000<br>60 | .468*<br>.000<br>60 | .780**<br>.000<br>60 |
| X1.5<br>Pearson Correlation<br>Sig. (2-tailed)<br>N | .515**<br>.000<br>60 | .519**<br>.000<br>60 | .628**<br>.000<br>60 | .496**<br>.000<br>60 | 1<br>.000<br>60      | .509**<br>.000<br>60 | .532**<br>.000<br>60 | .473**<br>.000<br>60 | .516**<br>.000<br>60 | .564*<br>.000<br>60 | .799**<br>.000<br>60 |
| X1.6<br>Pearson Correlation<br>Sig. (2-tailed)<br>N | .225<br>.084<br>60   | .406**<br>.001<br>60 | .453**<br>.000<br>60 | .509**<br>.000<br>60 | .509**<br>.000<br>60 | 1<br>.002<br>60      | .384**<br>.000<br>60 | .488**<br>.000<br>60 | .413**<br>.001<br>60 | .460*<br>.000<br>60 | .662**<br>.000<br>60 |
| X1.7<br>Pearson Correlation<br>Sig. (2-tailed)<br>N | .338**<br>.008<br>60 | .313*<br>.015<br>60  | .562**<br>.000<br>60 | .574**<br>.000<br>60 | .532**<br>.000<br>60 | .384**<br>.002<br>60 | 1<br>.000<br>60      | .517**<br>.000<br>60 | .676**<br>.000<br>60 | .370*<br>.004<br>60 | .730**<br>.000<br>60 |
| X1.8<br>Pearson Correlation                         | .277*<br>.084<br>60  | .469**<br>.001<br>60 | .373**<br>.000<br>60 | .517**<br>.000<br>60 | .473**<br>.000<br>60 | .488**<br>.002<br>60 | .517**<br>.000<br>60 | 1<br>.000<br>60      | .341**<br>.000<br>60 | .515*<br>.000<br>60 | .691**<br>.000<br>60 |



|          |                     |        |        |        |        |        |        |        |        |        |       |        |
|----------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|--------|
|          | Sig. (2-tailed)     | .032   | .000   | .003   | .000   | .000   | .000   | .000   | .000   | .008   | .000  | .000   |
|          | N                   | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60    | 60     |
| X1.9     | Pearson Correlation | .418** | .387** | .508** | .520** | .516** | .413** | .676** | .341** | 1      | .514* | .730** |
|          | Sig. (2-tailed)     | .001   | .002   | .000   | .000   | .000   | .001   | .000   | .008   |        | .000  | .000   |
|          | N                   | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60    | 60     |
| X1.10    | Pearson Correlation | .384** | .486** | .456** | .468** | .564** | .460** | .370** | .515** | .514** | 1     | .730** |
|          | Sig. (2-tailed)     | .002   | .000   | .000   | .000   | .000   | .000   | .004   | .000   | .000   |       | .000   |
|          | N                   | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60    | 60     |
| TOTAL_X1 | Pearson Correlation | .622** | .699** | .762** | .780** | .799** | .662** | .730** | .691** | .730** | .730* | 1      |
|          | Sig. (2-tailed)     | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000  |        |
|          | N                   | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60    | 60     |

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

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

## Reliability

### Case Processing Summary

|       |                       | N  | %     |
|-------|-----------------------|----|-------|
| Cases | Valid                 | 60 | 100.0 |
|       | Excluded <sup>a</sup> | 0  | .0    |
|       | Total                 | 60 | 100.0 |

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

### Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .897             | 10         |



|       |                                                               |                |                |                |                |                |                |                |                |                |            |            |            |            |            |            |        |
|-------|---------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------|------------|------------|------------|------------|------------|--------|
| X2.7  | Pears<br>on<br>Correl<br>ation<br>Sig.<br>(2-<br>tailed)<br>N | .4<br>22<br>** | .2<br>80<br>*  | .4<br>41<br>** | .4<br>42<br>** | .6<br>36<br>** | .5<br>12<br>** | 1              | .4<br>92<br>** | .5<br>33<br>** | .25<br>1   | .62<br>3** | .63<br>9** | .46<br>5** | .55<br>5** | .52<br>7** | .771** |
|       |                                                               | .0<br>01       | .0<br>30       | .0<br>00       | .0<br>00       | .0<br>00       | .0<br>00       |                | .0<br>00       | .0<br>00       | .05<br>3   | .00<br>0   | .00<br>0   | .00<br>0   | .00<br>0   | .00<br>0   | .000   |
|       |                                                               | 60             | 60             | 60             | 60             | 60             | 60             | 60             | 60             | 60             | 60         | 60         | 60         | 60         | 60         | 60         | 60     |
| X2.8  | Pears<br>on<br>Correl<br>ation<br>Sig.<br>(2-<br>tailed)<br>N | .2<br>48       | .4<br>53<br>** | .5<br>73<br>** | .4<br>21<br>** | .5<br>11<br>** | .5<br>10<br>** | .4<br>92<br>** | 1              | .4<br>07<br>** | .38<br>6** | .49<br>1** | .57<br>2** | .25<br>0   | .43<br>8** | .48<br>8** | .709** |
|       |                                                               | .0<br>56       | .0<br>00       | .0<br>00       | .0<br>01       | .0<br>00       | .0<br>00       | .0<br>00       |                | .0<br>01       | .00<br>2   | .00<br>0   | .00<br>0   | .05<br>4   | .00<br>0   | .00<br>0   | .000   |
|       |                                                               | 60             | 60             | 60             | 60             | 60             | 60             | 60             | 60             | 60             | 60         | 60         | 60         | 60         | 60         | 60         | 60     |
| X2.9  | Pears<br>on<br>Correl<br>ation<br>Sig.<br>(2-<br>tailed)<br>N | .4<br>39<br>** | .1<br>98       | .3<br>70<br>** | .3<br>74<br>** | .4<br>70<br>** | .3<br>02<br>*  | .5<br>33<br>** | .4<br>07<br>** | 1              | .34<br>3** | .58<br>0** | .45<br>2** | .38<br>1** | .35<br>8** | .44<br>3** | .651** |
|       |                                                               | .0<br>00       | .1<br>29       | .0<br>04       | .0<br>03       | .0<br>00       | .0<br>19       | .0<br>00       | .0<br>01       |                | .00<br>7   | .00<br>0   | .00<br>0   | .00<br>3   | .00<br>5   | .00<br>0   | .000   |
|       |                                                               | 60             | 60             | 60             | 60             | 60             | 60             | 60             | 60             | 60             | 60         | 60         | 60         | 60         | 60         | 60         | 60     |
| X2.10 | Pears<br>on<br>Correl<br>ation<br>Sig.<br>(2-<br>tailed)<br>N | .2<br>59<br>*  | .4<br>64<br>** | .2<br>25       | .3<br>92<br>** | .2<br>40       | .4<br>26<br>** | .2<br>51       | .3<br>86<br>** | .3<br>43<br>** | 1          | .20<br>8   | .41<br>0** | .31<br>0*  | .14<br>8   | .23<br>9   | .519** |
|       |                                                               | .0<br>45       | .0<br>00       | .0<br>83       | .0<br>02       | .0<br>65       | .0<br>01       | .0<br>53       | .0<br>02       | .0<br>07       |            | .11<br>1   | .00<br>1   | .01<br>6   | .25<br>9   | .06<br>6   | .000   |
|       |                                                               | 60             | 60             | 60             | 60             | 60             | 60             | 60             | 60             | 60             | 60         | 60         | 60         | 60         | 60         | 60         | 60     |
| X2.11 | Pears<br>on<br>Correl<br>ation<br>Sig.<br>(2-<br>tailed)<br>N | .2<br>33       | .3<br>18<br>*  | .2<br>75<br>*  | .3<br>18<br>*  | .5<br>29<br>** | .4<br>03<br>** | .6<br>23<br>** | .4<br>91<br>** | .5<br>80<br>** | .20<br>8   | 1          | .50<br>6** | .49<br>3** | .38<br>7** | .47<br>0** | .668** |
|       |                                                               | .0<br>73       | .0<br>13       | .0<br>34       | .0<br>13       | .0<br>00       | .0<br>01       | .0<br>00       | .0<br>00       | .0<br>00       | .11<br>1   |            | .00<br>0   | .00<br>0   | .00<br>2   | .00<br>0   | .000   |
|       |                                                               | 60             | 60             | 60             | 60             | 60             | 60             | 60             | 60             | 60             | 60         | 60         | 60         | 60         | 60         | 60         | 60     |
| X2.12 | Pears<br>on<br>Correl<br>ation<br>Sig.<br>(2-<br>tailed)<br>N | .2<br>27       | .3<br>62<br>** | .2<br>34       | .4<br>06<br>** | .4<br>96<br>** | .5<br>22<br>** | .6<br>39<br>** | .5<br>72<br>** | .4<br>52<br>** | .41<br>0** | .50<br>6** | 1          | .54<br>8** | .52<br>1** | .41<br>3** | .720** |
|       |                                                               | .0<br>81       | .0<br>05       | .0<br>72       | .0<br>01       | .0<br>00       | .0<br>00       | .0<br>00       | .0<br>00       | .0<br>00       | .00<br>1   | .00<br>0   |            | .00<br>0   | .00<br>0   | .00<br>1   | .000   |
|       |                                                               | 60             | 60             | 60             | 60             | 60             | 60             | 60             | 60             | 60             | 60         | 60         | 60         | 60         | 60         | 60         | 60     |
| X2.13 | Pears<br>on<br>Correl<br>ation<br>Sig.<br>(2-<br>tailed)<br>N | .3<br>91<br>** | .3<br>77<br>** | .2<br>11       | .3<br>83<br>** | .4<br>58<br>** | .4<br>50<br>** | .4<br>65<br>** | .2<br>50       | .3<br>81<br>** | .31<br>0*  | .49<br>3** | .54<br>8** | 1          | .40<br>1** | .48<br>3** | .649** |
|       |                                                               | .0<br>02       | .0<br>03       | .1<br>05       | .0<br>03       | .0<br>00       | .0<br>00       | .0<br>00       | .0<br>54       | .0<br>03       | .01<br>6   | .00<br>0   | .00<br>0   |            | .00<br>1   | .00<br>0   | .000   |
|       |                                                               | 60             | 60             | 60             | 60             | 60             | 60             | 60             | 60             | 60             | 60         | 60         | 60         | 60         | 60         | 60         | 60     |
| X2.14 | Pears<br>on<br>Correl<br>ation                                | .5<br>07<br>** | .3<br>57<br>** | .4<br>56<br>** | .4<br>05<br>** | .5<br>78<br>** | .5<br>77<br>** | .5<br>55<br>** | .4<br>38<br>** | .3<br>58<br>** | .14<br>8   | .38<br>7** | .52<br>1** | .40<br>1** | 1          | .53<br>7** | .718** |

|          |                     |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |
|----------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
|          | Sig. (2-tailed)     | .000   | .005   | .000   | .001   | .000   | .000   | .000   | .000   | .005   | .259   | .002   | .000   | .001   | .000   | .000   |        |
|          | N                   | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     |        |
| X2.15    | Pearson Correlation | .522** | .436** | .462** | .353** | .519** | .387** | .527** | .488** | .443** | .239   | .470** | .413** | .483** | .537** | 1      | .715** |
|          | Sig. (2-tailed)     | .000   | .000   | .000   | .006   | .000   | .002   | .000   | .000   | .000   | .066   | .000   | .001   | .000   | .000   |        | .000   |
|          | N                   | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     |
| TOTAL_X2 | Pearson Correlation | .594** | .619** | .637** | .656** | .782** | .750** | .771** | .709** | .651** | .519** | .668** | .720** | .649** | .718** | .715** | 1      |
|          | Sig. (2-tailed)     | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   |        |
|          | N                   | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     |

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

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

## Reliability

**Case Processing Summary**

|       |                       | N  | %     |
|-------|-----------------------|----|-------|
| Cases | Valid                 | 60 | 100.0 |
|       | Excluded <sup>a</sup> | 0  | .0    |
|       | Total                 | 60 | 100.0 |

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

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .915             | 15         |

**Lampiran 10: Hasil Pengujian Validitas dan Realibility Kompetensi Perangkat Desa**

**Correlations**

|      | X3.1                                        | X3.2                 | X3.3                 | X3.4                 | X3.5                 | X3.6                 | X3.7                 | X3.8                 | X3.9                 | X3.10                | X3.11                | TOTAL_X3             |
|------|---------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| X3.1 | Pearson Correlation<br>Sig. (2-tailed)<br>N | 1<br>.545**<br>60    | .550**<br>.000<br>60 | .491**<br>.000<br>60 | .533**<br>.000<br>60 | .397**<br>.002<br>60 | .455**<br>.000<br>60 | .429**<br>.001<br>60 | .497**<br>.000<br>60 | .488**<br>.000<br>60 | .409**<br>.001<br>60 | .735**<br>.000<br>60 |
| X3.2 | Pearson Correlation<br>Sig. (2-tailed)<br>N | .545**<br>.000<br>60 | 1<br>.351**<br>60    | .534**<br>.000<br>60 | .641**<br>.000<br>60 | .762**<br>.000<br>60 | .534**<br>.000<br>60 | .634**<br>.000<br>60 | .355**<br>.005<br>60 | .525**<br>.000<br>60 | .400**<br>.002<br>60 | .800**<br>.000<br>60 |
| X3.3 | Pearson Correlation<br>Sig. (2-tailed)<br>N | .550**<br>.000<br>60 | .351**<br>.006<br>60 | 1<br>.651**<br>60    | .387**<br>.002<br>60 | .323*<br>.012<br>60  | .295*<br>.022<br>60  | .266*<br>.040<br>60  | .531**<br>.000<br>60 | .367**<br>.004<br>60 | .404**<br>.001<br>60 | .652**<br>.000<br>60 |
| X3.4 | Pearson Correlation<br>Sig. (2-tailed)<br>N | .491**<br>.000<br>60 | .534**<br>.000<br>60 | .651**<br>.000<br>60 | 1<br>.284*<br>60     | .345**<br>.007<br>60 | .389**<br>.002<br>60 | .527**<br>.000<br>60 | .369**<br>.004<br>60 | .505**<br>.000<br>60 | .504**<br>.000<br>60 | .702**<br>.000<br>60 |
| X3.5 | Pearson Correlation<br>Sig. (2-tailed)<br>N | .533**<br>.000<br>60 | .641**<br>.000<br>60 | .387**<br>.002<br>60 | .284*<br>.028<br>60  | 1<br>.637**<br>60    | .607**<br>.000<br>60 | .409**<br>.001<br>60 | .317*<br>.014<br>60  | .426**<br>.001<br>60 | .317*<br>.014<br>60  | .718**<br>.000<br>60 |
| X3.6 | Pearson Correlation<br>Sig. (2-tailed)<br>N | .397**<br>.002<br>60 | .762**<br>.000<br>60 | .323*<br>.012<br>60  | .345**<br>.007<br>60 | .637**<br>.000<br>60 | 1<br>.614**<br>60    | .512**<br>.000<br>60 | .373**<br>.003<br>60 | .422**<br>.001<br>60 | .488**<br>.000<br>60 | .752**<br>.000<br>60 |
| X3.7 | Pearson Correlation<br>Sig. (2-tailed)<br>N | .455**<br>.000<br>60 | .534**<br>.000<br>60 | .295*<br>.022<br>60  | .389**<br>.002<br>60 | .607**<br>.000<br>60 | .614**<br>.000<br>60 | 1<br>.561**<br>60    | .380**<br>.003<br>60 | .461**<br>.000<br>60 | .437**<br>.000<br>60 | .723**<br>.000<br>60 |
| X3.8 | Pearson Correlation<br>Sig. (2-tailed)<br>N | .429**<br>.001<br>60 | .634**<br>.000<br>60 | .266*<br>.040<br>60  | .527**<br>.000<br>60 | .409**<br>.001<br>60 | .512**<br>.000<br>60 | .561**<br>.000<br>60 | 1<br>.453**<br>60    | .738**<br>.000<br>60 | .474**<br>.000<br>60 | .745**<br>.000<br>60 |

|          |                        |        |        |        |        |        |        |        |        |        |        |        |        |
|----------|------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| X3.9     | Pearson<br>Correlation | .497** | .355** | .531** | .369** | .317*  | .373** | .380** | .453** | 1      | .511** | .552** | .659** |
|          | Sig. (2-tailed)        | .000   | .005   | .000   | .004   | .014   | .003   | .003   | .000   |        | .000   | .000   | .000   |
|          | N                      | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     |
| X3.10    | Pearson<br>Correlation | .488** | .525** | .367** | .505** | .426** | .422** | .461** | .738** | .511** | 1      | .566** | .747** |
|          | Sig. (2-tailed)        | .000   | .000   | .004   | .000   | .001   | .001   | .000   | .000   | .000   |        | .000   | .000   |
|          | N                      | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     |
| X3.11    | Pearson<br>Correlation | .409** | .400** | .404** | .504** | .317*  | .488** | .437** | .474** | .552** | .566** | 1      | .688** |
|          | Sig. (2-tailed)        | .001   | .002   | .001   | .000   | .014   | .000   | .000   | .000   | .000   | .000   |        | .000   |
|          | N                      | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     |
| TOTAL_X3 | Pearson<br>Correlation | .735** | .800** | .652** | .702** | .718** | .752** | .723** | .745** | .659** | .747** | .688** | 1      |
|          | Sig. (2-tailed)        | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   |        |
|          | N                      | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     |

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

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

## Reliability

**Case Processing Summary**

|       |                       | N  | %     |
|-------|-----------------------|----|-------|
| Cases | Valid                 | 60 | 100.0 |
|       | Excluded <sup>a</sup> | 0  | .0    |
|       | Total                 | 60 | 100.0 |

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

**Reliability Statistics**

| Cronbach's<br>Alpha | N of Items |
|---------------------|------------|
| .906                | 11         |

### Lampiran 11: Hasil Pengujian Validitas dan Realibility Komitmen Organisasi

|          |                     | Correlations |        |        |        |        |        |        |        |          |
|----------|---------------------|--------------|--------|--------|--------|--------|--------|--------|--------|----------|
|          |                     | X4.1         | X4.2   | X4.3   | X4.4   | X4.5   | X4.6   | X4.7   | X4.8   | TOTAL X4 |
| X4.1     | Pearson Correlation | 1            | .548** | .574** | .282*  | .533** | .366** | .429** | .262*  | .676**   |
|          | Sig. (2-tailed)     |              | .000   | .000   | .029   | .000   | .004   | .001   | .043   | .000     |
|          | N                   | 60           | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60       |
| X4.2     | Pearson Correlation | .548**       | 1      | .528** | .344** | .572** | .484** | .333** | .364** | .720**   |
|          | Sig. (2-tailed)     | .000         |        | .000   | .007   | .000   | .000   | .009   | .004   | .000     |
|          | N                   | 60           | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60       |
| X4.3     | Pearson Correlation | .574**       | .528** | 1      | .328*  | .544** | .439** | .368** | .382** | .710**   |
|          | Sig. (2-tailed)     | .000         | .000   |        | .011   | .000   | .000   | .004   | .003   | .000     |
|          | N                   | 60           | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60       |
| X4.4     | Pearson Correlation | .282*        | .344** | .328*  | 1      | .546** | .603** | .416** | .345** | .685**   |
|          | Sig. (2-tailed)     | .029         | .007   | .011   |        | .000   | .000   | .001   | .007   | .000     |
|          | N                   | 60           | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60       |
| X4.5     | Pearson Correlation | .533**       | .572** | .544** | .546** | 1      | .743** | .454** | .420** | .856**   |
|          | Sig. (2-tailed)     | .000         | .000   | .000   | .000   |        | .000   | .000   | .001   | .000     |
|          | N                   | 60           | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60       |
| X4.6     | Pearson Correlation | .366**       | .484** | .439** | .603** | .743** | 1      | .507** | .462** | .823**   |
|          | Sig. (2-tailed)     | .004         | .000   | .000   | .000   | .000   |        | .000   | .000   | .000     |
|          | N                   | 60           | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60       |
| X4.7     | Pearson Correlation | .429**       | .333** | .368** | .416** | .454** | .507** | 1      | .216   | .661**   |
|          | Sig. (2-tailed)     | .001         | .009   | .004   | .001   | .000   | .000   |        | .098   | .000     |
|          | N                   | 60           | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60       |
| X4.8     | Pearson Correlation | .262*        | .364** | .382** | .345** | .420** | .462** | .216   | 1      | .586**   |
|          | Sig. (2-tailed)     | .043         | .004   | .003   | .007   | .001   | .000   | .098   |        | .000     |
|          | N                   | 60           | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60       |
| TOTAL_X4 | Pearson Correlation | .676**       | .720** | .710** | .685** | .856** | .823** | .661** | .586** | 1        |
|          | Sig. (2-tailed)     | .000         | .000   | .000   | .000   | .000   | .000   | .000   | .000   |          |
|          | N                   | 60           | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60       |

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

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

### Reliability

**Case Processing Summary**

|       |                       | N  | %     |
|-------|-----------------------|----|-------|
| Cases | Valid                 | 60 | 100.0 |
|       | Excluded <sup>a</sup> | 0  | .0    |
|       | Total                 | 60 | 100.0 |

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

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .865             | 8          |

**Lampiran 12: Hasil Pengujian Analisis Statistik Deskriptif****Descriptive Statistics**

|                                     | N   | Minimum | Maximum | Mean  | Std. Deviation |
|-------------------------------------|-----|---------|---------|-------|----------------|
| usia                                | 100 | 2       | 3       | 2.55  | .500           |
| tingkat pendidikan                  | 100 | 2       | 6       | 3.84  | 1.143          |
| lama bekerja                        | 100 | 1       | 3       | 1.48  | .703           |
| akuntabilitas pengelolaan dana desa | 100 | 46      | 60      | 56.42 | 3.169          |
| sistem informasi akuntansi          | 100 | 30      | 50      | 44.68 | 3.946          |
| sistem pengendalian internal        | 100 | 57      | 75      | 69.63 | 4.534          |
| kompetensi erangkat desa            | 100 | 43      | 55      | 52.39 | 3.216          |
| komitmen organisasi                 | 100 | 28      | 40      | 36.02 | 3.499          |
| Valid N (listwise)                  | 100 |         |         |       |                |

**Lampiran 13: Hasil Pengujian Normalitas****One-Sample Kolmogorov-Smirnov Test**

|                                  |                | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N                                |                | 100                     |
| Normal Parameters <sup>a,b</sup> | Mean           | .0000000                |
|                                  | Std. Deviation | 2.75523113              |
| Most Extreme Differences         | Absolute       | .074                    |
|                                  | Positive       | .051                    |
|                                  | Negative       | -.074                   |
| Test Statistic                   |                | .074                    |
| Asymp. Sig. (2-tailed)           |                | .199 <sup>c</sup>       |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

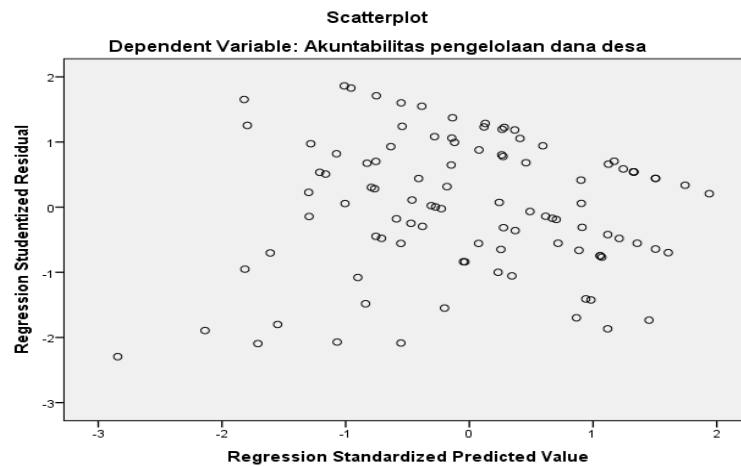


### Lampiran 14: Hasil Pengujian Multikolinieritas

| Coefficients <sup>a</sup>    |                             |            |                           |       |      |                         |       |
|------------------------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
| Model                        | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. | Collinearity Statistics |       |
|                              | B                           | Std. Error | Beta                      |       |      | Tolerance               | VIF   |
| 1 (Constant)                 | 42.428                      | 5.252      |                           | 8.079 | .000 |                         |       |
| Sistem informasi akuntansi   | .352                        | .096       | .438                      | 3.647 | .000 | .570                    | 1.756 |
| Sistem pengendalian internal | .220                        | .091       | .315                      | 2.412 | .018 | .481                    | 2.078 |
| Kompetensi perangkat desa    | -.277                       | .133       | -.282                     | 2.094 | .039 | .454                    | 2.201 |
| Komitmen organisasi          | -.024                       | .101       | -.027                     | -.241 | .810 | .657                    | 1.521 |
| Usia                         | -.502                       | .643       | -.079                     | -.780 | .438 | .797                    | 1.254 |
| Tingkat pendidikan           | -.112                       | .265       | -.041                     | -.424 | .672 | .901                    | 1.110 |
| Lama bekerja                 | .045                        | .448       | .010                      | .100  | .920 | .833                    | 1.201 |

a. Dependent Variable: Akuntabilitas pengelolaan dana desa

### Lampiran 15: Hasil Pengujian Heteroskedastisitas



### Lampiran 16: Hasil pengujian Analisis Regresi Linear Berganda

| Coefficients <sup>a</sup>    |                             |            |                           |       |      |                         |       |
|------------------------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
| Model                        | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. | Collinearity Statistics |       |
|                              | B                           | Std. Error | Beta                      |       |      | Tolerance               | VIF   |
| 1 (Constant)                 | 42.428                      | 5.252      |                           | 8.079 | .000 |                         |       |
| Sistem informasi akuntansi   | .352                        | .096       | .438                      | 3.647 | .000 | .570                    | 1.756 |
| Sistem pengendalian internal | .220                        | .091       | .315                      | 2.412 | .018 | .481                    | 2.078 |
| Kompetensiperangkat desa     | -.277                       | .133       | -.282                     | 2.094 | .039 | .454                    | 2.201 |
| Komitmen organisasi          | -.024                       | .101       | -.027                     | -.241 | .810 | .657                    | 1.521 |
| Usia                         | -.502                       | .643       | -.079                     | -.780 | .438 | .797                    | 1.254 |
| Tingkat pendidikan           | -.112                       | .265       | -.041                     | -.424 | .672 | .901                    | 1.110 |
| Lama bekerja                 | .045                        | .448       | .010                      | .100  | .920 | .833                    | 1.201 |

a. Dependent Variable: Akuntabilitas pengelolaan dana desa

### Lampiran 17: Hasil Pengujian Statistik

| Coefficients <sup>a</sup>    |                             |            |                           |       |      |                         |       |
|------------------------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
| Model                        | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. | Collinearity Statistics |       |
|                              | B                           | Std. Error | Beta                      |       |      | Tolerance               | VIF   |
| 1 (Constant)                 | 42.428                      | 5.252      |                           | 8.079 | .000 |                         |       |
| Sistem informasi akuntansi   | .352                        | .096       | .438                      | 3.647 | .000 | .570                    | 1.756 |
| Sistem pengendalian internal | .220                        | .091       | .315                      | 2.412 | .018 | .481                    | 2.078 |
| Kompetensiperangkat desa     | -.277                       | .133       | -.282                     | 2.094 | .039 | .454                    | 2.201 |
| Komitmen organisasi          | -.024                       | .101       | -.027                     | -.241 | .810 | .657                    | 1.521 |
| Usia                         | -.502                       | .643       | -.079                     | -.780 | .438 | .797                    | 1.254 |
| Tingkat pendidikan           | -.112                       | .265       | -.041                     | -.424 | .672 | .901                    | 1.110 |
| Lama bekerja                 | .045                        | .448       | .010                      | .100  | .920 | .833                    | 1.201 |

a. Dependent Variable: Akuntabilitas pengelolaan dana desa

## Lampiran 18: Hasil Pengujian Determinasi


Model Summary<sup>b</sup>

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1     | .494 <sup>a</sup> | .244     | .187              | 2.858                      | 1.758         |

a. Predictors: (Constant), Lama bekerja, Sistem informasi akuntansi, Tingkat pendidikan, Usia, Komitmen organisasi, Sistem pengendalian internal, Kompetensi perangkat desa

b. Dependent Variable: Akuntabilitas pengelolaan dana desa

## Lampiran 19: Surat Izin Penelitian


**YAYASAN PENDIDIKAN PANCASAKTI TEGAL**  
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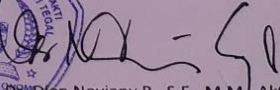
Nomor : 65/K/A/FEB/UPS/XI/2023 Tegal, 28 November 2023  
 Lampiran : -  
 Perihal : Ijin Penelitian dan Permintaan Data

Kepada : Yth. Kepala Kantor Kecamatan Wanasari  
 Jl. Raya Klampok No. 14, Klampok, Kecamatan Wanasari, Kabupaten Brebes  
 di – Kabupaten Brebes

Dengan hormat, salah satu syarat untuk menyelesaikan program sarjana (S1) Fakultas Ekonomi dan Bisnis mahasiswa diwajibkan mengadakan penelitian sebagai bahan menyusun skripsi. Berkenaan dengan hal tersebut, mohon berkenaan Bapak/Ibu membantu memberi data yang diperlukan dalam penelitian tersebut kepada mahasiswa :

N a m a : Afanin Rosiana Oktri  
 NPM : 4320600120  
 Program Studi : Akuntansi  
 Judul Penelitian : Pengaruh Sistem Informasi Akuntansi, Sistem Pengendalian Internal, Kompetensi, dan Komitmen Organisasi terhadap Akuntabilitas Pengelolaan Dana Desa (Studi Empiris Kecamatan Wanasari)

atas bantuan dan kerja sama yang baik kami ucapkan terima kasih.

  
 Dr. Dien Noviany R., S.E., M.M., Akt., CA  
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**Lampiran 20: Bukti Pengambilan Data**

| TANDA IZIN PENGAMBILAN DATA PENELITIAN |                                                                |                   |
|----------------------------------------|----------------------------------------------------------------|-------------------|
| NO                                     | KETERANGAN                                                     | TANDA PENGAMBILAN |
| 1                                      | Kepentingan pengambilan kuisisioner di Balai Desa Pesantunan   |                   |
| 2                                      | Kepentingan pengambilan kuisisioner di Balai Desa Pebatan      |                   |
| 3                                      | Kepentingan pengambilan kuisisioner di Balai Desa Dukuhwringin |                   |
| 4                                      | Kepentingan pengambilan kuisisioner di Balai Desa Dumeling     |                   |
| 5                                      | Kepentingan pengambilan kuisisioner di Balai Desa Glonggong    |                   |

|    |                                                               |  |
|----|---------------------------------------------------------------|--|
| 6  | Kepentingan pengambilan kuisisioner di Balai Desa Jagalempeni |  |
| 7  | Kepentingan pengambilan kuisisioner di Balai Desa Keboledan   |  |
| 8  | Kepentingan pengambilan kuisisioner di Balai Desa Kertabesuki |  |
| 9  | Kepentingan pengambilan kuisisioner di Balai Desa Klampok     |  |
| 10 | Kepentingan pengambilan kuisisioner di Balai Desa Kupu        |  |

|    |                                                             |  |
|----|-------------------------------------------------------------|--|
| 11 | Kepentingan pengambilan kuisisioner di Balai Desa Lengkong  |  |
| 12 | Kepentingan pengambilan kuisisioner di Balai Desa Sawojajar |  |
| 13 | Kepentingan pengambilan kuisisioner di Balai Desa Siasem    |  |
| 14 | Kepentingan pengambilan kuisisioner di Balai Desa Sidamulya |  |
| 15 | Kepentingan pengambilan kuisisioner di Balai Desa Sigentong |  |

|    |                                                               |  |
|----|---------------------------------------------------------------|--|
| 16 | Kepentingan pengambilan kuisisioner di Balai Desa Sisalam     |  |
| 17 | Kepentingan pengambilan kuisisioner di Balai Desa Siwunguk    |  |
| 18 | Kepentingan pengambilan kuisisioner di Balai Desa Tanjungsari |  |
| 19 | Kepentingan pengambilan kuisisioner di Balai Desa Tegalgandu  |  |
| 20 | Kepentingan pengambilan kuisisioner di Balai Desa Wanasari    |  |

### Lampiran 21: Dokumentasi Penelitian



