



Lampiran 1 Tabulasi Data Kuesioner

1. Variabel Kualitas Sumber Daya Manusia (X₁)

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

| | | | | | |
|----|---|---|---|---|---|
| 39 | 2 | 2 | 2 | 2 | 2 |
| 40 | 1 | 1 | 1 | 1 | 1 |
| 41 | 3 | 3 | 3 | 3 | 3 |
| 42 | 1 | 2 | 2 | 1 | 2 |
| 43 | 1 | 1 | 1 | 2 | 2 |
| 44 | 3 | 3 | 3 | 2 | 1 |
| 45 | 3 | 1 | 1 | 1 | 2 |
| 46 | 1 | 1 | 3 | 2 | 3 |
| 47 | 1 | 1 | 2 | 2 | 2 |
| 48 | 2 | 1 | 2 | 1 | 1 |
| 49 | 2 | 2 | 1 | 2 | 2 |
| 50 | 3 | 3 | 3 | 3 | 2 |
| 51 | 2 | 1 | 1 | 2 | 1 |
| 52 | 2 | 2 | 3 | 3 | 1 |
| 53 | 1 | 2 | 3 | 1 | 1 |
| 54 | 2 | 2 | 2 | 2 | 2 |
| 55 | 2 | 2 | 3 | 3 | 2 |
| 56 | 2 | 2 | 2 | 2 | 1 |
| 57 | 2 | 2 | 2 | 2 | 2 |
| 58 | 2 | 1 | 2 | 1 | 2 |
| 59 | 1 | 1 | 3 | 2 | 3 |
| 60 | 2 | 2 | 1 | 3 | 2 |
| 61 | 2 | 2 | 2 | 3 | 1 |
| 62 | 2 | 2 | 2 | 2 | 1 |
| 63 | 2 | 3 | 2 | 1 | 2 |
| 64 | 2 | 1 | 2 | 2 | 3 |
| 65 | 2 | 2 | 2 | 3 | 2 |
| 66 | 2 | 3 | 2 | 3 | 2 |
| 67 | 2 | 1 | 2 | 2 | 1 |
| 68 | 2 | 2 | 1 | 3 | 2 |
| 69 | 2 | 3 | 1 | 2 | 2 |
| 70 | 2 | 2 | 3 | 2 | 1 |
| 71 | 2 | 3 | 2 | 2 | 2 |
| 72 | 2 | 1 | 2 | 2 | 1 |
| 73 | 1 | 3 | 2 | 2 | 2 |
| 74 | 2 | 2 | 3 | 2 | 3 |
| 75 | 2 | 2 | 2 | 3 | 2 |
| 76 | 2 | 2 | 2 | 2 | 2 |
| 77 | 2 | 2 | 3 | 2 | 2 |
| 78 | 2 | 2 | 1 | 1 | 2 |
| 79 | 2 | 3 | 2 | 2 | 2 |
| 80 | 3 | 3 | 3 | 3 | 3 |
| 81 | 1 | 3 | 1 | 1 | 1 |

| | | | | | |
|-----|---|---|---|---|---|
| 82 | 2 | 2 | 2 | 3 | 2 |
| 83 | 2 | 3 | 2 | 3 | 2 |
| 84 | 3 | 3 | 3 | 3 | 2 |
| 85 | 2 | 2 | 2 | 3 | 3 |
| 86 | 2 | 2 | 2 | 2 | 2 |
| 87 | 3 | 3 | 3 | 3 | 3 |
| 88 | 2 | 2 | 2 | 2 | 2 |
| 89 | 2 | 2 | 2 | 3 | 2 |
| 90 | 2 | 2 | 2 | 2 | 2 |
| 91 | 2 | 2 | 2 | 2 | 2 |
| 92 | 2 | 2 | 4 | 2 | 2 |
| 93 | 2 | 2 | 2 | 2 | 2 |
| 94 | 2 | 3 | 2 | 3 | 2 |
| 95 | 2 | 2 | 2 | 2 | 2 |
| 96 | 2 | 2 | 2 | 2 | 2 |
| 97 | 3 | 3 | 3 | 3 | 3 |
| 98 | 2 | 2 | 2 | 2 | 2 |
| 99 | 2 | 2 | 2 | 2 | 2 |
| 100 | 2 | 2 | 2 | 2 | 2 |
| 101 | 2 | 3 | 3 | 2 | 2 |
| 102 | 2 | 2 | 2 | 2 | 2 |
| 103 | 2 | 2 | 2 | 2 | 2 |
| 104 | 2 | 2 | 2 | 2 | 3 |
| 105 | 3 | 3 | 3 | 3 | 3 |
| 106 | 2 | 2 | 2 | 2 | 2 |
| 107 | 3 | 3 | 2 | 2 | 2 |
| 108 | 3 | 2 | 1 | 1 | 1 |
| 109 | 2 | 2 | 2 | 2 | 2 |
| 110 | 2 | 2 | 2 | 2 | 2 |
| 111 | 2 | 2 | 2 | 2 | 2 |
| 112 | 2 | 2 | 2 | 2 | 2 |
| 113 | 2 | 3 | 2 | 3 | 2 |
| 114 | 2 | 2 | 2 | 2 | 2 |
| 115 | 3 | 3 | 3 | 3 | 3 |
| 116 | 2 | 2 | 2 | 2 | 2 |
| 117 | 2 | 2 | 2 | 2 | 2 |
| 118 | 2 | 2 | 2 | 2 | 2 |
| 119 | 2 | 3 | 3 | 2 | 3 |
| 120 | 3 | 3 | 3 | 3 | 3 |
| 121 | 2 | 2 | 2 | 2 | 2 |
| 122 | 2 | 2 | 2 | 2 | 2 |
| 123 | 2 | 2 | 2 | 2 | 2 |
| 124 | 2 | 3 | 3 | 2 | 3 |

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|-----|---|---|---|---|---|
| 125 | 2 | 2 | 2 | 2 | 2 |
| 126 | 2 | 2 | 1 | 3 | 2 |
| 127 | 2 | 2 | 2 | 2 | 2 |
| 128 | 2 | 2 | 2 | 2 | 2 |
| 129 | 2 | 2 | 2 | 2 | 2 |
| 130 | 2 | 1 | 3 | 1 | 2 |
| 131 | 2 | 2 | 3 | 3 | 2 |
| 132 | 2 | 2 | 2 | 2 | 2 |
| 133 | 2 | 3 | 2 | 1 | 2 |
| 134 | 2 | 2 | 2 | 2 | 2 |
| 135 | 2 | 2 | 2 | 2 | 2 |
| 136 | 2 | 2 | 2 | 2 | 2 |
| 137 | 2 | 2 | 2 | 2 | 2 |
| 138 | 2 | 2 | 2 | 2 | 2 |



2. Variabel Kepmendesa PDDT No 136 Tahun 2022 (X₂)

| NO | X2.1 | X2.2 | X2.3 | X2.4 |
|----|------|------|------|------|
| 1 | 3 | 3 | 1 | 1 |
| 2 | 1 | 2 | 1 | 1 |
| 3 | 2 | 2 | 1 | 1 |
| 4 | 3 | 3 | 1 | 2 |
| 5 | 4 | 4 | 2 | 2 |
| 6 | 4 | 4 | 1 | 3 |
| 7 | 4 | 4 | 1 | 3 |
| 8 | 5 | 4 | 3 | 4 |
| 9 | 2 | 1 | 1 | 3 |
| 10 | 3 | 3 | 3 | 1 |
| 11 | 4 | 4 | 4 | 4 |
| 12 | 2 | 2 | 1 | 3 |
| 13 | 2 | 1 | 3 | 2 |
| 14 | 4 | 4 | 4 | 3 |
| 15 | 1 | 1 | 1 | 1 |
| 16 | 5 | 5 | 4 | 4 |
| 17 | 2 | 1 | 1 | 1 |
| 18 | 4 | 4 | 5 | 3 |
| 19 | 2 | 3 | 3 | 3 |
| 20 | 1 | 1 | 1 | 1 |
| 21 | 3 | 3 | 2 | 2 |
| 22 | 2 | 3 | 4 | 2 |
| 23 | 2 | 2 | 2 | 2 |
| 24 | 2 | 3 | 2 | 2 |
| 25 | 1 | 2 | 1 | 1 |
| 26 | 1 | 1 | 1 | 1 |
| 27 | 1 | 2 | 1 | 1 |
| 28 | 1 | 1 | 1 | 1 |
| 29 | 2 | 3 | 2 | 2 |
| 30 | 2 | 2 | 2 | 2 |
| 31 | 3 | 2 | 2 | 3 |
| 32 | 2 | 1 | 1 | 1 |
| 33 | 2 | 2 | 2 | 1 |
| 34 | 3 | 3 | 4 | 3 |
| 35 | 3 | 2 | 1 | 3 |
| 36 | 2 | 3 | 2 | 3 |
| 37 | 3 | 3 | 3 | 2 |
| 38 | 2 | 1 | 3 | 2 |
| 39 | 3 | 3 | 2 | 4 |
| 40 | 3 | 4 | 4 | 2 |
| 41 | 3 | 3 | 3 | 3 |

| | | | | |
|----|---|---|---|---|
| 42 | 2 | 1 | 2 | 2 |
| 43 | 3 | 3 | 3 | 3 |
| 44 | 2 | 3 | 3 | 2 |
| 45 | 4 | 2 | 2 | 2 |
| 46 | 2 | 3 | 2 | 3 |
| 47 | 3 | 3 | 1 | 1 |
| 48 | 3 | 3 | 2 | 1 |
| 49 | 2 | 3 | 3 | 1 |
| 50 | 2 | 3 | 2 | 2 |
| 51 | 2 | 3 | 3 | 2 |
| 52 | 3 | 3 | 2 | 3 |
| 53 | 1 | 1 | 1 | 1 |
| 54 | 2 | 2 | 2 | 2 |
| 55 | 3 | 3 | 2 | 2 |
| 56 | 2 | 2 | 2 | 2 |
| 57 | 2 | 2 | 2 | 2 |
| 58 | 3 | 2 | 3 | 3 |
| 59 | 3 | 2 | 1 | 1 |
| 60 | 3 | 2 | 2 | 3 |
| 61 | 2 | 3 | 2 | 2 |
| 62 | 2 | 2 | 1 | 2 |
| 63 | 2 | 2 | 2 | 3 |
| 64 | 3 | 2 | 3 | 2 |
| 65 | 3 | 2 | 2 | 2 |
| 66 | 3 | 3 | 3 | 3 |
| 67 | 3 | 1 | 2 | 3 |
| 68 | 2 | 3 | 2 | 2 |
| 69 | 3 | 2 | 2 | 3 |
| 70 | 2 | 2 | 2 | 3 |
| 71 | 2 | 3 | 3 | 2 |
| 72 | 5 | 2 | 3 | 3 |
| 73 | 3 | 2 | 1 | 3 |
| 74 | 3 | 3 | 2 | 3 |
| 75 | 3 | 2 | 2 | 3 |
| 76 | 2 | 2 | 3 | 3 |
| 77 | 2 | 2 | 2 | 2 |
| 78 | 3 | 3 | 3 | 3 |
| 79 | 2 | 2 | 3 | 3 |
| 80 | 3 | 3 | 3 | 3 |
| 81 | 1 | 2 | 1 | 1 |
| 82 | 2 | 2 | 3 | 3 |
| 83 | 3 | 3 | 2 | 2 |
| 84 | 2 | 3 | 2 | 3 |

| | | | | |
|-----|---|---|---|---|
| 85 | 2 | 2 | 3 | 3 |
| 86 | 2 | 3 | 2 | 3 |
| 87 | 3 | 3 | 3 | 3 |
| 88 | 3 | 3 | 3 | 3 |
| 89 | 2 | 3 | 2 | 3 |
| 90 | 3 | 3 | 3 | 3 |
| 91 | 2 | 2 | 2 | 2 |
| 92 | 2 | 2 | 2 | 2 |
| 93 | 3 | 3 | 3 | 3 |
| 94 | 2 | 3 | 2 | 3 |
| 95 | 2 | 2 | 3 | 3 |
| 96 | 2 | 2 | 2 | 3 |
| 97 | 3 | 3 | 3 | 3 |
| 98 | 3 | 2 | 3 | 3 |
| 99 | 2 | 2 | 2 | 3 |
| 100 | 2 | 2 | 2 | 2 |
| 101 | 2 | 3 | 3 | 3 |
| 102 | 3 | 3 | 3 | 3 |
| 103 | 2 | 2 | 2 | 2 |
| 104 | 3 | 3 | 2 | 3 |
| 105 | 3 | 3 | 3 | 3 |
| 106 | 3 | 3 | 3 | 3 |
| 107 | 2 | 2 | 1 | 2 |
| 108 | 1 | 2 | 1 | 1 |
| 109 | 2 | 2 | 2 | 2 |
| 110 | 2 | 2 | 2 | 2 |
| 111 | 2 | 2 | 2 | 2 |
| 112 | 3 | 3 | 3 | 3 |
| 113 | 2 | 3 | 2 | 3 |
| 114 | 2 | 3 | 3 | 2 |
| 115 | 3 | 3 | 3 | 3 |
| 116 | 2 | 2 | 2 | 2 |
| 117 | 2 | 2 | 2 | 2 |
| 118 | 2 | 2 | 2 | 2 |
| 119 | 3 | 3 | 3 | 2 |
| 120 | 3 | 3 | 3 | 3 |
| 121 | 2 | 2 | 3 | 3 |
| 122 | 2 | 2 | 3 | 3 |
| 123 | 3 | 3 | 2 | 3 |
| 124 | 3 | 3 | 3 | 3 |
| 125 | 2 | 3 | 2 | 3 |
| 126 | 3 | 1 | 2 | 3 |
| 127 | 2 | 2 | 2 | 2 |

| | | | | |
|-----|---|---|---|---|
| 128 | 2 | 2 | 2 | 2 |
| 129 | 2 | 2 | 2 | 2 |
| 130 | 2 | 2 | 3 | 3 |
| 131 | 3 | 3 | 3 | 3 |
| 132 | 2 | 3 | 2 | 3 |
| 133 | 3 | 3 | 2 | 2 |
| 134 | 2 | 3 | 3 | 2 |
| 135 | 3 | 3 | 3 | 2 |
| 136 | 3 | 2 | 2 | 3 |
| 137 | 2 | 2 | 2 | 2 |
| 138 | 2 | 2 | 2 | 2 |



3. Variabel Kualitas Laporan Keuangan (Y)

| NO | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 |
|----|-----|-----|-----|-----|-----|-----|
| 1 | 1 | 1 | 1 | 1 | 1 | 2 |
| 2 | 1 | 1 | 1 | 1 | 1 | 1 |
| 3 | 1 | 1 | 1 | 1 | 2 | 1 |
| 4 | 1 | 1 | 1 | 1 | 1 | 1 |
| 5 | 1 | 1 | 1 | 2 | 1 | 3 |
| 6 | 1 | 1 | 1 | 1 | 1 | 3 |
| 7 | 2 | 1 | 2 | 1 | 2 | 2 |
| 8 | 4 | 4 | 3 | 5 | 3 | 5 |
| 9 | 2 | 1 | 2 | 1 | 1 | 1 |
| 10 | 3 | 2 | 2 | 1 | 1 | 1 |
| 11 | 4 | 4 | 4 | 4 | 4 | 4 |
| 12 | 1 | 2 | 1 | 3 | 1 | 1 |
| 13 | 3 | 2 | 3 | 3 | 2 | 3 |
| 14 | 4 | 4 | 4 | 4 | 3 | 3 |
| 15 | 1 | 1 | 1 | 1 | 1 | 1 |
| 16 | 5 | 3 | 5 | 4 | 4 | 3 |
| 17 | 2 | 2 | 2 | 2 | 2 | 2 |
| 18 | 4 | 3 | 3 | 5 | 4 | 5 |
| 19 | 2 | 3 | 3 | 3 | 3 | 3 |
| 20 | 1 | 1 | 1 | 1 | 1 | 1 |
| 21 | 3 | 5 | 3 | 3 | 3 | 3 |
| 22 | 3 | 2 | 4 | 1 | 5 | 3 |
| 23 | 2 | 2 | 2 | 2 | 2 | 2 |
| 24 | 2 | 2 | 1 | 2 | 1 | 2 |
| 25 | 1 | 1 | 1 | 3 | 2 | 2 |
| 26 | 1 | 1 | 1 | 1 | 1 | 1 |
| 27 | 1 | 1 | 1 | 1 | 1 | 1 |
| 28 | 1 | 1 | 1 | 1 | 1 | 1 |
| 29 | 2 | 2 | 2 | 2 | 2 | 2 |

| | | | | | | |
|----|---|---|---|---|---|---|
| 30 | 2 | 2 | 2 | 2 | 2 | 2 |
| 31 | 3 | 3 | 3 | 2 | 2 | 3 |
| 32 | 3 | 3 | 3 | 2 | 3 | 2 |
| 33 | 2 | 2 | 4 | 4 | 3 | 3 |
| 34 | 2 | 1 | 1 | 1 | 2 | 3 |
| 35 | 2 | 2 | 3 | 1 | 1 | 2 |
| 36 | 2 | 1 | 2 | 3 | 1 | 1 |
| 37 | 1 | 1 | 2 | 1 | 3 | 3 |
| 38 | 1 | 1 | 1 | 1 | 2 | 2 |
| 39 | 2 | 1 | 3 | 2 | 1 | 1 |
| 40 | 2 | 3 | 1 | 1 | 2 | 3 |
| 41 | 2 | 2 | 3 | 1 | 2 | 3 |
| 42 | 1 | 2 | 3 | 3 | 2 | 2 |
| 43 | 1 | 1 | 2 | 1 | 2 | 1 |
| 44 | 1 | 1 | 1 | 1 | 1 | 1 |
| 45 | 1 | 1 | 3 | 1 | 3 | 2 |
| 46 | 2 | 2 | 1 | 1 | 1 | 2 |
| 47 | 2 | 1 | 2 | 3 | 1 | 1 |
| 48 | 2 | 1 | 3 | 1 | 2 | 2 |
| 49 | 1 | 2 | 3 | 1 | 1 | 2 |
| 50 | 2 | 2 | 2 | 2 | 2 | 2 |
| 51 | 1 | 1 | 1 | 1 | 2 | 3 |
| 52 | 2 | 2 | 2 | 3 | 1 | 1 |
| 53 | 2 | 1 | 1 | 1 | 1 | 1 |
| 54 | 2 | 2 | 2 | 2 | 2 | 2 |
| 55 | 3 | 2 | 2 | 2 | 2 | 2 |
| 56 | 2 | 2 | 2 | 2 | 2 | 2 |
| 57 | 2 | 2 | 2 | 2 | 2 | 2 |
| 58 | 2 | 1 | 1 | 1 | 2 | 2 |
| 59 | 2 | 2 | 1 | 3 | 2 | 1 |
| 60 | 1 | 1 | 2 | 2 | 3 | 2 |
| 61 | 2 | 1 | 1 | 2 | 2 | 2 |

| | | | | | | |
|----|---|---|---|---|---|---|
| 62 | 2 | 2 | 2 | 2 | 2 | 2 |
| 63 | 2 | 1 | 2 | 2 | 2 | 2 |
| 64 | 3 | 2 | 3 | 2 | 2 | 2 |
| 65 | 2 | 2 | 2 | 1 | 2 | 2 |
| 66 | 2 | 2 | 2 | 2 | 2 | 2 |
| 67 | 2 | 2 | 1 | 1 | 2 | 3 |
| 68 | 1 | 2 | 2 | 2 | 3 | 2 |
| 69 | 2 | 3 | 2 | 3 | 2 | 2 |
| 70 | 1 | 2 | 3 | 1 | 2 | 2 |
| 71 | 1 | 3 | 1 | 3 | 2 | 2 |
| 72 | 2 | 2 | 2 | 2 | 2 | 1 |
| 73 | 2 | 1 | 1 | 2 | 2 | 2 |
| 74 | 2 | 2 | 2 | 2 | 2 | 2 |
| 75 | 2 | 2 | 1 | 3 | 1 | 2 |
| 76 | 2 | 1 | 2 | 2 | 3 | 2 |
| 77 | 2 | 2 | 2 | 2 | 2 | 2 |
| 78 | 2 | 2 | 2 | 2 | 1 | 2 |
| 79 | 1 | 2 | 2 | 1 | 3 | 1 |
| 80 | 2 | 2 | 2 | 2 | 2 | 2 |
| 81 | 1 | 1 | 1 | 1 | 1 | 1 |
| 82 | 2 | 2 | 2 | 2 | 2 | 3 |
| 83 | 2 | 2 | 1 | 2 | 3 | 2 |
| 84 | 2 | 2 | 2 | 3 | 2 | 2 |
| 85 | 2 | 3 | 2 | 3 | 2 | 2 |
| 86 | 2 | 2 | 2 | 2 | 2 | 2 |
| 87 | 2 | 2 | 2 | 2 | 2 | 2 |
| 88 | 2 | 2 | 2 | 2 | 2 | 2 |
| 89 | 1 | 1 | 2 | 3 | 2 | 1 |
| 90 | 2 | 2 | 2 | 2 | 2 | 2 |
| 91 | 2 | 2 | 2 | 2 | 2 | 2 |
| 92 | 2 | 2 | 2 | 2 | 2 | 2 |
| 93 | 2 | 2 | 2 | 2 | 2 | 2 |

| | | | | | | |
|-----|---|---|---|---|---|---|
| 94 | 2 | 3 | 2 | 3 | 2 | 3 |
| 95 | 2 | 2 | 2 | 2 | 2 | 2 |
| 96 | 2 | 2 | 2 | 2 | 3 | 3 |
| 97 | 2 | 2 | 2 | 2 | 2 | 2 |
| 98 | 2 | 3 | 2 | 3 | 2 | 2 |
| 99 | 2 | 1 | 2 | 3 | 2 | 1 |
| 100 | 2 | 2 | 2 | 2 | 2 | 2 |
| 101 | 2 | 2 | 2 | 2 | 2 | 2 |
| 102 | 2 | 2 | 2 | 2 | 2 | 2 |
| 103 | 2 | 1 | 2 | 1 | 2 | 2 |
| 104 | 2 | 2 | 2 | 3 | 3 | 3 |
| 105 | 2 | 2 | 2 | 2 | 2 | 2 |
| 106 | 2 | 3 | 1 | 1 | 1 | 3 |
| 107 | 1 | 1 | 1 | 1 | 1 | 1 |
| 108 | 1 | 1 | 1 | 1 | 1 | 1 |
| 109 | 2 | 2 | 2 | 2 | 2 | 2 |
| 110 | 2 | 2 | 2 | 2 | 2 | 2 |
| 111 | 2 | 2 | 2 | 2 | 2 | 2 |
| 112 | 2 | 3 | 2 | 3 | 2 | 3 |
| 113 | 2 | 2 | 2 | 2 | 2 | 2 |
| 114 | 1 | 1 | 1 | 2 | 2 | 2 |
| 115 | 2 | 2 | 2 | 3 | 2 | 3 |
| 116 | 2 | 2 | 2 | 2 | 2 | 2 |
| 117 | 2 | 2 | 2 | 2 | 2 | 2 |
| 118 | 2 | 1 | 2 | 1 | 1 | 2 |
| 119 | 2 | 2 | 2 | 2 | 2 | 3 |
| 120 | 2 | 2 | 2 | 2 | 2 | 2 |
| 121 | 2 | 2 | 2 | 2 | 2 | 2 |
| 122 | 2 | 2 | 2 | 2 | 2 | 2 |
| 123 | 2 | 3 | 2 | 2 | 3 | 2 |
| 124 | 1 | 2 | 3 | 1 | 2 | 3 |
| 125 | 2 | 2 | 2 | 3 | 3 | 2 |

| | | | | | | |
|-----|---|---|---|---|---|---|
| 126 | 1 | 2 | 2 | 1 | 2 | 2 |
| 127 | 2 | 2 | 2 | 2 | 2 | 2 |
| 128 | 2 | 2 | 2 | 2 | 2 | 2 |
| 129 | 2 | 2 | 2 | 2 | 2 | 2 |
| 130 | 1 | 1 | 2 | 3 | 2 | 1 |
| 131 | 1 | 2 | 1 | 3 | 2 | 2 |
| 132 | 2 | 1 | 3 | 2 | 1 | 2 |
| 133 | 1 | 2 | 1 | 2 | 2 | 1 |
| 134 | 2 | 2 | 3 | 3 | 3 | 3 |
| 135 | 3 | 2 | 3 | 2 | 2 | 2 |
| 136 | 2 | 2 | 2 | 1 | 1 | 3 |
| 137 | 2 | 2 | 2 | 2 | 2 | 2 |
| 138 | 2 | 2 | 2 | 2 | 2 | 2 |



Lampiran 2 Uji Kualitas Data

Uji Validitas Variabel Kualitas Sumber Daya Manusia

| | | Correlations | | | | | |
|-------|---------------------|--------------|--------|--------|--------|--------|--------|
| | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | TOTAL |
| X1.1 | Pearson Correlation | 1 | .573** | .523** | .530** | .516** | .795** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 |
| | N | 138 | 138 | 138 | 138 | 138 | 138 |
| X1.2 | Pearson Correlation | .573** | 1 | .476** | .536** | .474** | .768** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 | .000 |
| | N | 138 | 138 | 138 | 138 | 138 | 138 |
| X1.3 | Pearson Correlation | .523** | .476** | 1 | .513** | .566** | .790** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .000 |
| | N | 138 | 138 | 138 | 138 | 138 | 138 |
| X1.4 | Pearson Correlation | .530** | .536** | .513** | 1 | .587** | .806** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 | .000 |
| | N | 138 | 138 | 138 | 138 | 138 | 138 |
| X1.5 | Pearson Correlation | .516** | .474** | .566** | .587** | 1 | .788** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | | .000 |
| | N | 138 | 138 | 138 | 138 | 138 | 138 |
| TOTAL | Pearson Correlation | .795** | .768** | .790** | .806** | .788** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | |
| | N | 138 | 138 | 138 | 138 | 138 | 138 |

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

Uji Validitas Variabel Kepmendesa PDTT No 136 Tahun 2022

| Correlations | | | | | | |
|--------------|---------------------|--------|--------|--------|--------|--------|
| | | X2.1 | X2.2 | X2.3 | X2.4 | TOTAL |
| X2.1 | Pearson Correlation | 1 | .591** | .430** | .527** | .811** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 |
| | N | 138 | 138 | 138 | 138 | 138 |
| X2.2 | Pearson Correlation | .591** | 1 | .483** | .399** | .786** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 |
| | N | 138 | 138 | 138 | 138 | 138 |
| X2.3 | Pearson Correlation | .430** | .483** | 1 | .492** | .774** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 |
| | N | 138 | 138 | 138 | 138 | 138 |
| X2.4 | Pearson Correlation | .527** | .399** | .492** | 1 | .766** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 |
| | N | 138 | 138 | 138 | 138 | 138 |
| TOTAL | Pearson Correlation | .811** | .786** | .774** | .766** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | |
| | N | 138 | 138 | 138 | 138 | 138 |

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

Uji Validitas Variabel Kualitas Laporan Keuangan

| | | Correlations | | | | | | |
|-------|---------------------|--------------|--------|--------|--------|--------|--------|--------|
| | | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 | TOTAL |
| Y.1 | Pearson Correlation | 1 | .615** | .626** | .513** | .467** | .523** | .810** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 138 | 138 | 138 | 138 | 138 | 138 | 138 |
| Y.2 | Pearson Correlation | .615** | 1 | .468** | .548** | .459** | .556** | .792** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 | .000 | .000 |
| | N | 138 | 138 | 138 | 138 | 138 | 138 | 138 |
| Y.3 | Pearson Correlation | .626** | .468** | 1 | .407** | .566** | .435** | .760** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .000 | .000 |
| | N | 138 | 138 | 138 | 138 | 138 | 138 | 138 |
| Y.4 | Pearson Correlation | .513** | .548** | .407** | 1 | .435** | .386** | .733** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 | .000 | .000 |
| | N | 138 | 138 | 138 | 138 | 138 | 138 | 138 |
| Y.5 | Pearson Correlation | .467** | .459** | .566** | .435** | 1 | .546** | .751** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | | .000 | .000 |
| | N | 138 | 138 | 138 | 138 | 138 | 138 | 138 |
| Y.6 | Pearson Correlation | .523** | .556** | .435** | .386** | .546** | 1 | .746** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | | .000 |
| | N | 138 | 138 | 138 | 138 | 138 | 138 | 138 |
| TOTAL | Pearson Correlation | .810** | .792** | .760** | .733** | .751** | .746** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 138 | 138 | 138 | 138 | 138 | 138 | 138 |

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

Uji Reliabilitas

| Case Processing Summary | | | |
|-------------------------|-----------------------|-----|-------|
| | | N | % |
| Cases | Valid | 138 | 100.0 |
| | Excluded ^a | 0 | 0.0 |
| | Total | 138 | 100.0 |

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

| Reliability Statistics | |
|------------------------|------------|
| Cronbach's Alpha | N of Items |
| .913 | 15 |

Uji Reliabilitas Variabel Kualitas Sumber Daya Manusia

Case Processing Summary

| | | N | % |
|-------|-----------------------|-----|-------|
| Cases | Valid | 138 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 138 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| | |

| | |
|------|---|
| .848 | 5 |
|------|---|

Uji Reliabilitas Variabel Kepmendesa PDTT No 136 Tahun 2022

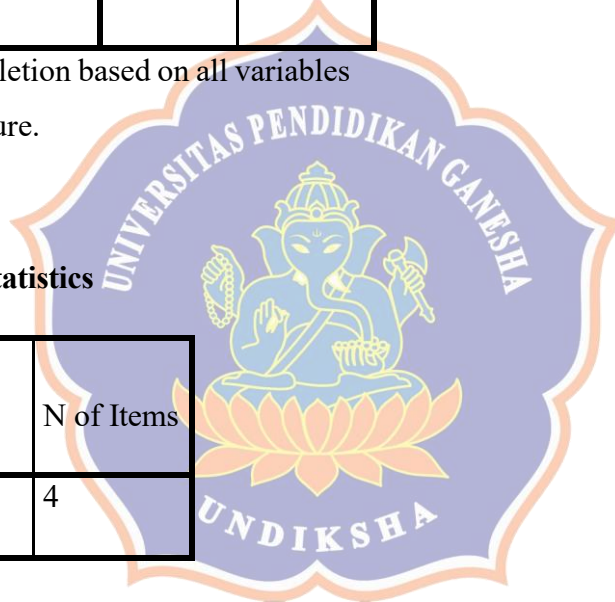
Case Processing Summary

| | | N | % |
|-------|-----------------------|-----|-------|
| Cases | Valid | 138 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 138 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .791 | 4 |



Uji Reliabilitas Variabel Kualitas Laporan Keuangan

Case Processing Summary

| | | N | % |
|-------|-----------------------|-----|-------|
| Cases | Valid | 138 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 138 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|---------------------|------------|
| .856 | 6 |



Lampiran 3 Analisis Deskriptif

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|-----------------------------------|-----|---------|---------|---------|----------------|
| Kualitas SDM | 138 | 5.00 | 23.00 | 10.5145 | 2.85728 |
| Kepmendesa PDTT No 136 Tahun 2022 | 138 | 4.00 | 18.00 | 9.5652 | 2.48192 |
| Kualitas Laporan Keuangan | 138 | 6.00 | 24.00 | 11.7101 | 3.46874 |
| Valid (listwise) N | 138 | | | | |

Lampiran 4 Uji Asumsi Klasik

Uji Normalitas

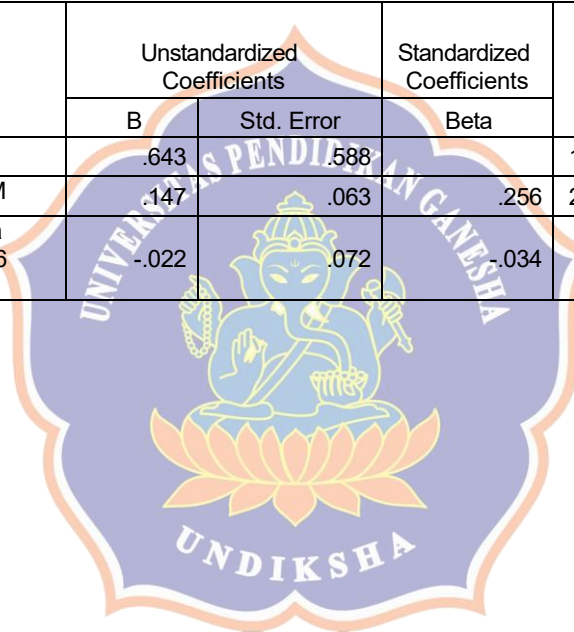
| One-Sample Kolmogorov-Smirnov Test | | |
|------------------------------------|----------------|-------------------------|
| | | Unstandardized Residual |
| N | | 138 |
| Normal Parameters ^{a,b} | Mean | 0 |
| | Std. Deviation | 2.57556928 |
| Most Differences | Absolute | 0.091 |
| | Positive | 0.091 |
| | Negative | -0.066 |
| Test Statistic | | 0.091 |
| Asymp. Sig. (2-tailed) | | .007 ^c |

Uji Multikolinearitas

| Coefficients ^a | | | | | | | | |
|---------------------------|-----------------------------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | 2.104 | .948 | | 2.220 | .028 | | |
| | Kualitas SDM | .507 | .101 | .417 | 4.994 | .000 | .585 | 1.709 |
| | Kepmendesa PDTT No 136 Tahun 2022 | .447 | .117 | .320 | 3.831 | .000 | .585 | 1.709 |

Uji Heteroskedastisitas

| Coefficients ^a | | | | | | |
|---------------------------|-----------------------------------|-----------------------------|------------|---------------------------|-------|------|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .643 | .588 | | 1.093 | .276 |
| | Kualitas SDM | .147 | .063 | .256 | 2.338 | .021 |
| | Kepmendesa PDTT No 136 Tahun 2022 | -.022 | .072 | -.034 | -.308 | .758 |



Lampiran 5 Pengujian Hipotesis

Uji Analisis Regresi

| Coefficients ^a | | | | | |
|-----------------------------------|-----------------------------|------------|---------------------------|-------|------|
| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| | B | Std. Error | Beta | | |
| 1 (Constant) | 2.104 | .948 | | 2.220 | .028 |
| Kualitas SDM | .507 | .101 | .417 | 4.994 | .000 |
| Kepmendesa PDTT No 136 Tahun 2022 | .447 | .117 | .320 | 3.831 | .000 |

a. Dependent Variable: Kualitas Laporan Keuangan

Uji Analisis Korelasi

| Model Summary | | | | |
|---------------|-------------------|----------|-------------------|----------------------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .670 ^a | .449 | .441 | 2.59458 |

a. Predictors: (Constant), Kepmendesa PDTT No 136 Tahun 2022, Kualitas SDM

Koefisien Determinasi

| Model Summary | | | | |
|---------------|-------------------|----------|-------------------|----------------------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .670 ^a | .449 | .441 | 2.59458 |

a. Predictors: (Constant), Kepmendesa PDTT No 136 Tahun 2022, Kualitas SDM

Uji T

| Coefficients ^a | | | | | |
|-----------------------------------|-----------------------------|------------|---------------------------|-------|------|
| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| | B | Std. Error | Beta | | |
| 1 (Constant) | 2.104 | .948 | | 2.220 | .028 |
| Kualitas SDM | .507 | .101 | .417 | 4.994 | .000 |
| Kepmendesa PDDT No 136 Tahun 2022 | .447 | .117 | .320 | 3.831 | .000 |

a. Dependent Variable: Kualitas Laporan Keuangan

Uji F

| ANOVA ^a | | | | | | |
|--------------------|------------|----------------|-----|-------------|--------|-------------------|
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 739.608 | 2 | 369.804 | 54.934 | .000 ^b |
| | Residual | 908.797 | 135 | 6.732 | | |
| | Total | 1648.406 | 137 | | | |

Lampiran 6 Nama- nama BUMDesa di Kecamatan Gerokgak, Seririt dan Banjar

| No | Nama BUM Desa | Alamat BUM Desa | Laporan Keuangan |
|----|----------------------------------|----------------------|--|
| 1 | BUM Desa Tirta Mandara | Desa Sumber Kelampok | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 2 | BUM Desa Nugraha Tata Semaya | Desa Pejarakan | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 3 | BUM Desa Tirta Mandara | Desa Sumberkima | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 4 | BUM Desa Sari Nadi | Desa Pemuteran | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 5 | BUM Desa Santhi Karya Jaya | Desa Penyabangan | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 6 | BUM Desa Karya Yadnya | Desa Musi | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 7 | BUM Desa Dana Abadi Sanggalangit | Desa Sanggalangit | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 8 | BUM Desa Bina Sejahtera | Desa Gerokgak | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 9 | BUM Desa Amartha | Desa Patas | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 10 | BUM Desa Jagadhita | Desa Pengulon | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 11 | BUM Desa Ciptha Werdih Amertha | Desa Tinga-Tinga | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |

| | | | |
|----|-----------------------------------|---------------------|--|
| 12 | BUM Desa Jangkar Mas | Desa Celukan Bawang | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 13 | BUM Desa Sari Bhuana Graha | Desa Tukad Sumaga | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 14 | BUM Desa Carang Sari | Desa Unggahan | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 15 | BUM Desa Jagat Ditha | Desa Ularan | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 16 | BUM Desa Giri Artha Mandara | Desa Ringdikit | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 17 | BUM Desa Giri Sedana | Desa Gunung Sari | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 18 | BUM Desa Mandiri Bersama Gsm | Desa Mayong | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 19 | BUM Desa Wira Kusuma | Desa Munduk Bestala | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 20 | BUM Desa Lumbung Taman Sari | Desa Bestale | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 21 | BUM Desa Mandiri Kalianget | Desa Kalianget | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 22 | BUM Desa Dana Karya Abadi Mandara | Desa Joanyar | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 23 | BUM Desa Gita Usaha Mandara | Desa Tangguwisia | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 24 | BUM Desa Bina Usaha Sure Mandara | Desa Sulanyah | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 25 | BUM Desa Artha Wiguna Hita Gosana | Desa Bubunan | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |

| | | | |
|----|------------------------------|---------------------|--|
| 26 | BUM Desa Patemon Mandara | Desa Patemon | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 27 | BUM Desa Artha Werdhi Sarana | Desa Pengastulan | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 28 | BUM Desa Loka Mandara | Desa Loka Paksa | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 29 | BUM Desa Artha Nadi | Desa Pangkung Paruk | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 30 | BUM Desa Banjar Asem Mandara | Desa Banjarasem | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 31 | BUM Desa Kalisada Mandara | Desa Kalisada | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 32 | BUM Desa Rahayu Mesari | Desa Ume Anyar | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 33 | BUM Desa Banyu Ayu Mandra | Desa Banyuseri | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 34 | BUM Desa Sadu Amertha | Desa Tirtasari | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 35 | BUM Desa Manik Amertha Sari | Desa Kayu putih | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 36 | BUM Desa Tirta Amertha | Desa Banyuatis | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 37 | BUM Desa Jati Amertha | Desa Munduk | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 38 | BUM Desa Sari Amertha | Desa Gobleg | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 39 | BUM Desa Sucia Dhana Subiksa | Desa Pedawa | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |

| | | | |
|----|-----------------------------|--------------------|--|
| 40 | BUM Desa Artha Sari Lestari | Desa Cempaga | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 41 | BUM Desa Sari Sedana | Desa Sidatapa | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 42 | BUM Desa Adil Sejahtera | Desa Tampekan | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 43 | BUM Desa Yasa Kerthi | Desa Banjar Tegeha | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 44 | BUM Desa Sanjiwangi | Desa Banjar | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 45 | BUM Desa Bina Usaha Mandiri | Desa Dencarik | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 46 | BUM Desa Mekar Laba | Desa Temukus | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 47 | BUM Desa Tunas Kertha | Desa Tigawasa | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 48 | BUM Desa Giri Amertha | Desa Gesing | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 49 | BUM Desa Laba Sari Lestari | Desa Kaliasem | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |
| 50 | BUM Desa Srikandi | Desa Rangdu | Belum Mengacu Pada Kepmendesa PDTT No 136 Tahun 2022 |

Lampiran 7 Dokumentasi penyebaran kuesioner



RIWAYAT HIDUP



Komang Dexi Suartana lahir di Desa Pemuteran pada tanggal 11 November 2002. Penulis lahir dari pasangan suami istri Bapak Made Pura dan Ibu Kadek Suartini. Penulis berkebangsaan Indonesia dan beragama Hindu. Kini penulis beralamat di jalan jeda villa, Banjar Dinas Yeh Panes, Desa Pemuteran, Kecamatan Gerokgak, Kabupaten Buleleng, Provinsi Bali.

Penulis menyelesaikan Pendidikan dasar di SD Negeri 3 Pemuteran dan lulus pada tahun 2015. Kemudian penulis melanjutkan di SMP Negeri 2 Gerokgak dan lulus pada tahun 2018. Pada tahun 2021, penulis lulus dari SMA Negeri 2 Gerokgak dengan jurusa IPS (Ilmu Pengetahuan Sosial). Setelah penulis lulus dari SMA penulis melanjutkan Pendidikan di Univeritas Pendidikan Ganesha dengan mengambil program studi S1 Akuntansi. Pada semester akhir tahun 2025 penulis telah menyelesaikan Tugas Akhir yang berjudul <Pengaruh Kualitas Sumber Daya Manusia dan Kepmendesa PDTT No 136 Tahun 2022 terhadap Kualitas Laporan Keuangan pada BUM Desa Di Kecamatan Gerokgak, Seririt dan Banjar=

