



LAMPIRAN

Lampiran 1. Surat Pengantar Kuesioner



KEMENTERIAN PENDIDIKAN, KEBUDAYAAN,
RISET, DAN TEKNOLOGI
UNIVERSITAS PENDIDIKAN GANESHA
FAKULTAS EKONOMI

Jalan Udayana No. 11 Singaraja-Bali. Telepon : (0362) 26830
Email : feundiksha@gmail.com Website : <http://www.fe.undiksha.ac.id/>

Nomor : 1050/UN48.13.1/DL/2021

Singaraja, 8 Juni 2021

Lamp. : -

Hal : *Pengumpulan Data*

Kepada Yth.
di Tempat

Dengan Hormat,

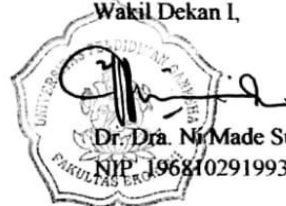
Wakil Dekan I Fakultas Ekonomi Universitas Pendidikan Ganesha menerangkan bahwa mahasiswa/i tersebut dibawah ini :

Nama : Luh Arshantya Maha Saputri
NIM. : 1717051371
Fakultas : Ekonomi
Jurusan/Prodi. : Ekonomi & Akuntansi/Akuntansi Program S1

Bermaksud mengadakan penelitian lapangan untuk menempuh atau menyusun tugas akhir, skripsi dan melengkapi tugas lainnya. Sehubungan dengan hal tersebut, kami mohon ijin agar mahasiswa kami dapat diterima dan diberikan data di tempat yang Bapak/Ibu/Sdr. Pimpin.

Demikian surat ini kami buat agar bisa digunakan sebagaimana mestinya. Atas perhatian dan kerjasamanya, kami sampaikan terima kasih.

a.n. Dekan,
Wakil Dekan I,



Dr. Dra. Ni Made Suci, M. Si.
NIP. 196810291993032001

Lampiran 2. Kuesioner Penelitian

KUESIONER

FAKTOR-FAKTOR YANG MEMPENGARUHI POTENSI *FRAUD* DALAM PENGELOLAAN DANA DESA AKIBAT PANDEMI *COVID-19* (STUDI KASUS PADA DESA-DESA DI KABUPATEN BULELENG)

Kepada Yth. Para Responden

Dengan hormat,

Saya adalah mahasiswa Program Studi S1 Akuntansi Universitas Pendidikan Ganesha yang sedang melakukan penelitian untuk memenuhi tugas akhir sebagai mahasiswa. Penelitian saya ini mengenai “Faktor-Faktor Yang Mempengaruhi Potensi *Fraud* Dalam Pengelolaan Dana Desa Akibat Pandemi *Covid-19* (Studi Kasus Pada Desa-Desa Di Kabupaten Buleleng)”. Bersama ini saya mohon kesediaan Bapak/Ibu untuk dapat membantu pengisian kuisisioner dalam rangka penelitian yang menjadi tugas akhir berupa skripsi ini.

Identitas Bapak/Ibu sebagai responden akan saya rahasiakan. Informasi yang saya peroleh semata-mata untuk kepentingan akademis. Sehubungan dengan keterbatasan penelitian ini, saya mohon Bapak/Ibu mengisi kuisisioner ini dengan segera. Dengan kerendahan hati saya mohon setelah selesai pengisian kuisisioner ini, saya harap Bapak/Ibu mengembalikannya. Terimakasih atas perhatiannya.

Peneliti

(Luh Arshantya Maha Saputri)

NIM 1717051371

I. Identitas Responden

1. Nama Responden :(boleh tidak diisi)
2. Jabatan :
3. Usia : tahun
4. Jenis Kelamin : Laki-Laki Perempuan
5. Pendidikan Formal : SMA/SMK S1
 Diploma S2/S3
 Lainnya
6. Masa Kerja : tahun

II. Petunjuk Pengisian

Berilah jawaban pertanyaan berikut sesuai dengan pendapat anda, dengan cara memberi tanda *checklist* (√) pada kolom yang tersedia di lembar jawab yang telah disediakan.

Keterangan :

- SS : Sangat Setuju
 S : Setuju
 RG : Ragu-Ragu
 TS : Tidak Setuju
 STS : Sangat Tidak Setuju



A. Potensi *Fraud* dalam Pengelolaan Dana Desa

| No | Pernyataan | Jawaban | | | | |
|----|---|---------|---|----|----|-----|
| | | SS | S | RG | TS | STS |
| 1 | Di desa tempat saya bekerja telah tersedia saluran komunikasi yang berfungsi untuk melaporkan adanya penyimpangan yang kemungkinan terjadi saat <i>Covid-19</i> | | | | | |
| 2 | Saluran komunikasi yang memadai dapat mencegah kecurangan yang terjadi saat situasi pandemi <i>Covid-19</i> | | | | | |
| 3 | Di desa tempat saya bekerja telah diterapkan kebijakan penting untuk memberantas kecurangan yang dapat terjadi dalam pengelolaan dana bantuan <i>Covid-19</i> | | | | | |
| 4 | Menurut saya, penerapan kebijakan pemberantasan <i>fraud</i> telah efektif dan efisien dalam pengelolaan dana bantuan untuk masyarakat yang terdampak <i>Covid-19</i> | | | | | |
| 5 | Saya selalu mengikuti aturan perilaku dalam bekerja saat situasi apapun termasuk saat adanya pandemi <i>Covid-19</i> ini | | | | | |
| 6 | Penerapan kode etik menjadi bagian penting dalam meminimalisir terjadinya <i>fraud</i> khususnya dalam situasi pandemi <i>Covid-19</i> | | | | | |

B. Pengawasan

| No | Pernyataan | Jawaban | | | | |
|----|--|---------|---|----|----|-----|
| | | SS | S | RG | TS | STS |
| 1 | Badan Permusyawaratan Desa selalu memantau pekerjaan aparatur pemerintahan desa untuk menghindari terjadinya penyelewengan dana bantuan <i>Covid-19</i> | | | | | |
| 2 | Badan Permusyawaratan Desa di desa tempat saya bekerja selalu memeriksa kembali semua pekerjaan terlebih lagi masalah pengelolaan dana bantuan <i>Covid-19</i> | | | | | |
| 3 | Badan Permusyawaratan Desa di desa tempat saya bekerja selalu memberikan pengarahan terkait pengelolaan dana bantuan <i>Covid-19</i> | | | | | |

| No | Pernyataan | Jawaban | | | | |
|----|--|---------|---|----|----|-----|
| | | SS | S | RG | TS | STS |
| 4 | Badan Permusyawaratan Desa selalu memberikan contoh yang baik dalam bekerja untuk mempertanggungjawabkan keuangan dana bantuan <i>Covid-19</i> | | | | | |
| 5 | Sering dilakukan evaluasi dan koreksi atas kesalahan pekerjaan yang dilakukan aparatur pemerintahan desa | | | | | |

C. Partisipasi Anggaran

| No | Pernyataan | Jawaban | | | | |
|----|--|---------|---|----|----|-----|
| | | SS | S | RG | TS | STS |
| 1 | Aparatur pemerintahan desa harus terlibat dalam penyusunan anggaran terkait dana anggaran untuk bantuan <i>Covid-19</i> | | | | | |
| 2 | Alasan yang diberikan oleh aparatur pemerintahan desa sangat masuk akal ketika adanya revisi anggaran terkait bantuan <i>Covid-19</i> | | | | | |
| 3 | Masyarakat sangat sering menyatakan saran dan pendapat tentang anggaran dana <i>Covid-19</i> kepada aparatur pemerintahan desa | | | | | |
| 4 | Masyarakat memiliki pengaruh yang signifikan dalam penyusunan anggaran untuk bantuan <i>Covid-19</i> | | | | | |
| 5 | Aparatur pemerintahan desa memiliki kontribusi sangat banyak terhadap anggaran agar dana bantuan <i>Covid-19</i> dapat didistribusikan secara adil | | | | | |
| 6 | Ketika anggaran sedang disusun, masyarakat sering menyampaikan pendapat dan atau usulan penting terkait anggaran tersebut | | | | | |

D. Kompetensi SDM

| No | Pernyataan | Jawaban | | | | |
|----|--|---------|---|----|----|-----|
| | | SS | S | RG | TS | STS |
| 1 | Dalam melaksanakan pekerjaan saya didukung oleh pengetahuan teknologi yang saya miliki sesuai pekerjaan saya | | | | | |

| No | Pernyataan | Jawaban | | | | |
|----|--|---------|---|----|----|-----|
| | | SS | S | RG | TS | STS |
| | apalagi saat ini semua dilakukan secara online karena adanya pandemi <i>Covid-19</i> | | | | | |
| 2 | Dalam melaksanakan pekerjaan saya didukung oleh pengetahuan atau latar belakang pendidikan yang sesuai, terlebih lagi situasi pandemi ini mengharuskan untuk bekerja secara lebih cerdas | | | | | |
| 3 | Saya memahami setiap pekerjaan yang diberikan dan siap melakukan pengembangan dengan kemampuan yang saya miliki | | | | | |
| 4 | Saya sering mengikuti pelatihan maupun seminar-seminar secara online untuk meningkatkan kemampuan menyusun laporan keuangan | | | | | |
| 5 | Saya diberikan kewenangan pekerjaan atas dasar keahlian yang saya miliki | | | | | |
| 6 | Saya selalu berusaha mencari jalan keluar ketika menghadapi permasalahan dalam bekerja termasuk terhambatnya pekerjaan karena dampak <i>Covid-19</i> | | | | | |



Lampiran 3. Surat Ekspedisi Penelitian



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 Telp (0362) 26830, e-mail :jur.ekonomi.akuntansi@undiksha.ac.id

EKSPEDISI PENELITIAN

| No. | Nama Desa | Tanggal Penyebaran | Tanda Tangan dan |
|-----|------------|--------------------|------------------|
| 1 | TUNJUNG | 14 JUNI 21 | |
| 2 | TAMBLANG | 14 JUNI 2021 | |
| 3 | BEROPIH | 14 JUNI 2021 | |
| 4 | Giri Emas | 14 Juni 2021 | |
| 5 | Penglatap | 14 JUNI 2021 | |
| 6 | PETANDAKAN | 15 JUNI 2021 | |



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JURUSAN EKONOMI DAN AKUNTANSI**

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Telp (0362) 26830, e-mail :jur.ekonomi.akuntansi@undiksha.ac.id

EKSPEDISI PENELITIAN

| No. | Nama Desa | Tanggal Penyebaran | Tanda Tangan dan |
|-----|-------------------|--------------------|------------------|
| 13. | Desa Pab Bergang | 16 Juni 2021 | |
| 14 | DESA BANJAR TEGEH | 16 Juni 2021 | |
| 15. | Desa Tanggawera | 16 Juni 2021 | |
| 16 | Desa Babuan | 16 Juni 2021 | |
| 17 | Pengastuly | 16 Juni 2021 | |
| 18 | Desa Kebri | 17 Juni 2021 | |



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 Telp (0362) 26830, e-mail :jur.ekonomi.akuntansi@undiksha.ac.id

EKSPEDISI PENELITIAN

| No. | Nama Desa | Tanggal Penyebaran | Tanda Tangan dan Cap |
|-----|----------------|--------------------|--|
| 19. | Desa ulayan. | 18-6-2021 | <i>Handwritten signature</i> |
| 20. | Desa Ureanyan. | 18-6-2021 | <i>Handwritten signature</i> K. M. Adhika, S. Sos |
| 21 | Celukambawang | 18-6-2021 | <i>Handwritten signature</i> B. H. S. S. S. |
| 22. | Pinggul angzi | 18-6-2021 | <i>Handwritten signature</i> Ima Mustika |
| 23 | Musi | 18-6-2021 | <i>Handwritten signature</i> |
| 24 | perambangan | 18-6-2021 | <i>Handwritten signature</i> |



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 Telp (0362) 26830, e-mail jur.ekonomi.akuntansi@undiksha.ac.id

EKSPEDISI PENELITIAN

| No. | Nama Desa | Tanggal Penyebaran | Tanda Tangan dan Cap |
|-----|---------------|--------------------|----------------------|
| 25. | Pemu teran | 18-6-2021 | |
| 26. | KEKERAN | 21-06-2021 | |
| 27. | TEMBOK | 20-06-2021 | |
| 28. | TIRTASARI | 22-06-2021 | |
| 29. | SEPAANG KELOD | 22-06-2021 | |
| | | | |

Lampiran 4. Tabulasi Data

1. Pengawasan (X_1)

| Responden | Pengawasan (X_1) | | | | | Total |
|-----------|----------------------|-----------|-----------|-----------|-----------|-------|
| | $X_{1.1}$ | $X_{1.2}$ | $X_{1.3}$ | $X_{1.4}$ | $X_{1.5}$ | |
| 1 | 5 | 4 | 5 | 5 | 5 | 24 |
| 2 | 4 | 5 | 3 | 5 | 4 | 21 |
| 3 | 4 | 4 | 4 | 4 | 5 | 21 |
| 4 | 5 | 5 | 4 | 4 | 3 | 21 |
| 5 | 4 | 3 | 4 | 4 | 4 | 19 |
| 6 | 4 | 4 | 5 | 4 | 4 | 21 |
| 7 | 3 | 4 | 3 | 5 | 4 | 19 |
| 8 | 4 | 4 | 5 | 4 | 5 | 22 |
| 9 | 5 | 5 | 3 | 3 | 4 | 20 |
| 10 | 3 | 3 | 2 | 3 | 5 | 16 |
| 11 | 3 | 5 | 3 | 4 | 3 | 18 |
| 12 | 5 | 3 | 3 | 4 | 2 | 17 |
| 13 | 4 | 2 | 2 | 4 | 3 | 15 |
| 14 | 5 | 3 | 5 | 5 | 3 | 21 |
| 15 | 3 | 3 | 3 | 3 | 4 | 16 |
| 16 | 4 | 2 | 4 | 5 | 5 | 20 |
| 17 | 2 | 5 | 4 | 3 | 3 | 17 |
| 18 | 3 | 3 | 4 | 2 | 4 | 16 |
| 19 | 3 | 4 | 4 | 3 | 4 | 18 |
| 20 | 3 | 4 | 4 | 3 | 4 | 18 |
| 21 | 4 | 4 | 4 | 2 | 4 | 18 |
| 22 | 5 | 4 | 5 | 5 | 4 | 23 |
| 23 | 5 | 4 | 5 | 3 | 4 | 21 |
| 24 | 5 | 4 | 5 | 4 | 5 | 23 |
| 25 | 5 | 5 | 3 | 4 | 4 | 21 |
| 26 | 4 | 5 | 3 | 4 | 5 | 21 |
| 27 | 2 | 5 | 5 | 4 | 3 | 19 |
| 28 | 3 | 3 | 4 | 4 | 3 | 17 |
| 29 | 2 | 3 | 4 | 4 | 5 | 18 |
| 30 | 3 | 5 | 4 | 5 | 5 | 22 |
| 31 | 5 | 4 | 5 | 5 | 5 | 24 |
| 32 | 4 | 5 | 3 | 5 | 4 | 21 |
| 33 | 4 | 4 | 4 | 4 | 5 | 21 |
| 34 | 5 | 5 | 4 | 4 | 3 | 21 |
| 35 | 4 | 3 | 4 | 4 | 4 | 19 |
| 36 | 4 | 4 | 5 | 4 | 4 | 21 |

| Responden | Pengawasan (X ₁) | | | | | Total |
|-----------|------------------------------|------------------|------------------|------------------|------------------|-------|
| | X _{1.1} | X _{1.2} | X _{1.3} | X _{1.4} | X _{1.5} | |
| 37 | 3 | 4 | 3 | 5 | 4 | 19 |
| 38 | 4 | 4 | 5 | 4 | 5 | 22 |
| 39 | 5 | 5 | 3 | 3 | 4 | 20 |
| 40 | 3 | 3 | 2 | 3 | 5 | 16 |
| 41 | 3 | 5 | 3 | 4 | 3 | 18 |
| 42 | 5 | 3 | 3 | 4 | 2 | 17 |
| 43 | 4 | 2 | 2 | 4 | 3 | 15 |
| 44 | 5 | 3 | 5 | 5 | 3 | 21 |
| 45 | 3 | 3 | 3 | 3 | 4 | 16 |
| 46 | 4 | 2 | 4 | 5 | 5 | 20 |
| 47 | 2 | 5 | 4 | 3 | 3 | 17 |
| 48 | 3 | 3 | 4 | 2 | 4 | 16 |
| 49 | 3 | 4 | 4 | 3 | 4 | 18 |
| 50 | 3 | 4 | 4 | 3 | 4 | 18 |
| 51 | 4 | 4 | 4 | 2 | 4 | 18 |
| 52 | 5 | 4 | 5 | 5 | 4 | 23 |
| 53 | 5 | 4 | 5 | 3 | 4 | 21 |
| 54 | 5 | 4 | 5 | 4 | 5 | 23 |
| 55 | 5 | 5 | 3 | 4 | 4 | 21 |
| 56 | 4 | 5 | 3 | 4 | 5 | 21 |
| 57 | 2 | 5 | 5 | 4 | 3 | 19 |
| 58 | 3 | 3 | 4 | 4 | 3 | 17 |
| 59 | 2 | 3 | 4 | 4 | 5 | 18 |
| 60 | 4 | 3 | 4 | 4 | 4 | 19 |
| 61 | 4 | 4 | 5 | 4 | 4 | 21 |
| 62 | 3 | 4 | 3 | 5 | 4 | 19 |
| 63 | 4 | 4 | 5 | 4 | 5 | 22 |
| 64 | 5 | 5 | 3 | 3 | 4 | 20 |
| 65 | 3 | 3 | 2 | 3 | 4 | 15 |
| 66 | 3 | 5 | 3 | 4 | 3 | 18 |
| 67 | 5 | 3 | 3 | 4 | 2 | 17 |
| 68 | 4 | 2 | 2 | 4 | 3 | 15 |
| 69 | 5 | 3 | 5 | 5 | 3 | 21 |
| 70 | 3 | 3 | 3 | 3 | 4 | 16 |
| 71 | 4 | 2 | 4 | 5 | 5 | 20 |
| 72 | 2 | 5 | 4 | 3 | 3 | 17 |
| 73 | 3 | 3 | 4 | 2 | 4 | 16 |
| 74 | 3 | 4 | 4 | 3 | 4 | 18 |
| 75 | 3 | 4 | 4 | 3 | 4 | 18 |
| 76 | 4 | 2 | 4 | 5 | 4 | 19 |
| 77 | 2 | 5 | 4 | 3 | 3 | 17 |
| 78 | 3 | 3 | 4 | 2 | 4 | 16 |
| 79 | 4 | 4 | 5 | 4 | 4 | 21 |
| 80 | 3 | 4 | 3 | 5 | 4 | 19 |

| Responden | Pengawasan (X ₁) | | | | | Total |
|-----------|------------------------------|------------------|------------------|------------------|------------------|-------|
| | X _{1.1} | X _{1.2} | X _{1.3} | X _{1.4} | X _{1.5} | |
| 81 | 4 | 4 | 5 | 4 | 5 | 22 |
| 82 | 5 | 5 | 3 | 3 | 4 | 20 |
| 83 | 3 | 3 | 2 | 3 | 5 | 16 |
| 84 | 3 | 5 | 3 | 4 | 3 | 18 |
| 85 | 5 | 3 | 3 | 4 | 2 | 17 |
| 86 | 4 | 2 | 2 | 4 | 3 | 15 |
| 87 | 5 | 3 | 5 | 5 | 3 | 21 |
| 88 | 3 | 3 | 3 | 3 | 4 | 16 |
| 89 | 4 | 2 | 4 | 5 | 5 | 20 |
| 90 | 2 | 5 | 4 | 3 | 3 | 17 |
| 91 | 3 | 3 | 4 | 2 | 4 | 16 |
| 92 | 3 | 4 | 4 | 3 | 4 | 18 |
| 93 | 3 | 4 | 4 | 3 | 4 | 18 |
| 94 | 4 | 4 | 4 | 2 | 4 | 18 |
| 95 | 5 | 4 | 5 | 5 | 4 | 23 |
| 96 | 5 | 4 | 5 | 3 | 4 | 21 |
| 97 | 5 | 4 | 5 | 4 | 5 | 23 |
| 98 | 3 | 4 | 4 | 3 | 4 | 18 |
| 99 | 3 | 4 | 4 | 3 | 4 | 18 |
| 100 | 4 | 4 | 4 | 2 | 4 | 18 |
| 101 | 5 | 4 | 5 | 5 | 4 | 23 |
| 102 | 4 | 4 | 4 | 2 | 4 | 18 |
| 103 | 3 | 4 | 4 | 3 | 4 | 18 |
| 104 | 3 | 4 | 4 | 3 | 4 | 18 |
| 105 | 4 | 4 | 4 | 2 | 4 | 18 |
| 106 | 5 | 4 | 5 | 5 | 4 | 23 |
| 107 | 5 | 4 | 5 | 3 | 4 | 21 |
| 108 | 5 | 4 | 5 | 4 | 5 | 23 |
| 109 | 3 | 4 | 4 | 3 | 4 | 18 |
| 110 | 3 | 4 | 4 | 3 | 4 | 18 |
| 111 | 4 | 4 | 4 | 2 | 4 | 18 |
| 112 | 5 | 4 | 5 | 3 | 4 | 21 |
| 113 | 5 | 4 | 5 | 4 | 5 | 23 |
| 114 | 3 | 4 | 4 | 3 | 4 | 18 |
| 115 | 3 | 4 | 4 | 3 | 4 | 18 |
| 116 | 4 | 4 | 4 | 2 | 4 | 18 |

2. Partisipasi Anggaran (X₂)

| Responden | Partisipasi Anggaran (X ₂) | | | | | | Total |
|-----------|--|------------------|------------------|------------------|------------------|------------------|-------|
| | X _{2.1} | X _{2.2} | X _{2.3} | X _{2.4} | X _{2.5} | X _{2.6} | |
| 1 | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 2 | 5 | 3 | 3 | 4 | 5 | 5 | 25 |
| 3 | 4 | 4 | 4 | 5 | 4 | 3 | 24 |
| 4 | 4 | 4 | 4 | 3 | 5 | 4 | 24 |
| 5 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 6 | 4 | 5 | 4 | 4 | 3 | 3 | 23 |
| 7 | 5 | 3 | 5 | 3 | 5 | 4 | 25 |
| 8 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 9 | 5 | 3 | 4 | 4 | 4 | 5 | 25 |
| 10 | 4 | 2 | 3 | 5 | 5 | 3 | 22 |
| 11 | 4 | 3 | 4 | 3 | 4 | 2 | 20 |
| 12 | 4 | 3 | 4 | 2 | 4 | 3 | 20 |
| 13 | 4 | 2 | 4 | 3 | 2 | 3 | 18 |
| 14 | 5 | 4 | 5 | 3 | 3 | 4 | 24 |
| 15 | 3 | 3 | 3 | 4 | 3 | 5 | 21 |
| 16 | 5 | 4 | 4 | 5 | 2 | 3 | 23 |
| 17 | 3 | 4 | 3 | 3 | 5 | 4 | 22 |
| 18 | 2 | 4 | 2 | 4 | 3 | 4 | 19 |
| 19 | 3 | 4 | 3 | 4 | 4 | 4 | 22 |
| 20 | 3 | 4 | 3 | 4 | 4 | 4 | 22 |
| 21 | 2 | 4 | 2 | 4 | 4 | 4 | 20 |
| 22 | 5 | 5 | 4 | 4 | 4 | 4 | 26 |
| 23 | 3 | 5 | 3 | 4 | 4 | 5 | 24 |
| 24 | 4 | 5 | 4 | 5 | 4 | 4 | 26 |
| 25 | 4 | 3 | 4 | 4 | 5 | 5 | 25 |
| 26 | 4 | 3 | 4 | 5 | 5 | 3 | 24 |
| 27 | 4 | 5 | 4 | 3 | 5 | 3 | 24 |
| 28 | 4 | 4 | 4 | 3 | 3 | 5 | 23 |
| 29 | 4 | 4 | 4 | 5 | 4 | 5 | 26 |
| 30 | 5 | 4 | 5 | 5 | 5 | 3 | 27 |
| 31 | 4 | 4 | 4 | 3 | 5 | 4 | 24 |
| 32 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 33 | 4 | 5 | 4 | 4 | 3 | 3 | 23 |
| 34 | 5 | 3 | 5 | 3 | 5 | 4 | 25 |
| 35 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 36 | 5 | 3 | 4 | 4 | 4 | 5 | 25 |
| 37 | 4 | 2 | 3 | 5 | 5 | 3 | 22 |
| 38 | 4 | 3 | 4 | 3 | 4 | 2 | 20 |
| 39 | 4 | 3 | 4 | 2 | 4 | 3 | 20 |
| 40 | 4 | 2 | 4 | 3 | 2 | 3 | 18 |

| Responden | Partisipasi Anggaran (X ₂) | | | | | | Total |
|-----------|--|------------------|------------------|------------------|------------------|------------------|-------|
| | X _{2.1} | X _{2.2} | X _{2.3} | X _{2.4} | X _{2.5} | X _{2.6} | |
| 41 | 5 | 4 | 5 | 3 | 3 | 4 | 24 |
| 42 | 3 | 3 | 3 | 4 | 3 | 5 | 21 |
| 43 | 5 | 4 | 4 | 5 | 2 | 3 | 23 |
| 44 | 3 | 4 | 3 | 3 | 5 | 4 | 22 |
| 45 | 2 | 4 | 2 | 4 | 3 | 4 | 19 |
| 46 | 3 | 4 | 3 | 4 | 4 | 4 | 22 |
| 47 | 3 | 4 | 3 | 4 | 4 | 4 | 22 |
| 48 | 2 | 4 | 2 | 4 | 4 | 4 | 20 |
| 49 | 5 | 5 | 5 | 4 | 4 | 4 | 27 |
| 50 | 3 | 5 | 3 | 4 | 4 | 5 | 24 |
| 51 | 4 | 5 | 4 | 5 | 4 | 4 | 26 |
| 52 | 4 | 3 | 4 | 4 | 5 | 5 | 25 |
| 53 | 4 | 3 | 4 | 5 | 5 | 3 | 24 |
| 54 | 4 | 5 | 4 | 3 | 5 | 3 | 24 |
| 55 | 4 | 4 | 4 | 3 | 3 | 5 | 23 |
| 56 | 4 | 4 | 4 | 5 | 4 | 5 | 26 |
| 57 | 5 | 4 | 5 | 5 | 5 | 4 | 28 |
| 58 | 5 | 5 | 5 | 4 | 4 | 4 | 27 |
| 59 | 3 | 5 | 3 | 4 | 4 | 5 | 24 |
| 60 | 4 | 5 | 4 | 5 | 4 | 4 | 26 |
| 61 | 4 | 3 | 4 | 4 | 5 | 5 | 25 |
| 62 | 4 | 3 | 4 | 5 | 5 | 3 | 24 |
| 63 | 4 | 5 | 4 | 3 | 5 | 3 | 24 |
| 64 | 4 | 4 | 4 | 3 | 3 | 5 | 23 |
| 65 | 4 | 4 | 4 | 5 | 4 | 5 | 26 |
| 66 | 5 | 4 | 5 | 5 | 5 | 3 | 27 |
| 67 | 4 | 4 | 4 | 3 | 5 | 4 | 24 |
| 68 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 69 | 4 | 5 | 4 | 4 | 3 | 3 | 23 |
| 70 | 5 | 3 | 5 | 3 | 5 | 4 | 25 |
| 71 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 72 | 5 | 3 | 4 | 4 | 4 | 5 | 25 |
| 73 | 4 | 2 | 3 | 5 | 5 | 3 | 22 |
| 74 | 4 | 3 | 4 | 3 | 4 | 2 | 20 |
| 75 | 4 | 3 | 4 | 2 | 4 | 3 | 20 |
| 76 | 4 | 2 | 4 | 3 | 3 | 3 | 19 |
| 77 | 5 | 4 | 5 | 3 | 3 | 4 | 24 |
| 78 | 3 | 3 | 3 | 4 | 4 | 4 | 21 |
| 79 | 4 | 4 | 4 | 3 | 5 | 4 | 24 |
| 80 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 81 | 4 | 5 | 4 | 4 | 3 | 3 | 23 |
| 82 | 5 | 3 | 5 | 3 | 5 | 4 | 25 |
| 83 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 84 | 5 | 3 | 4 | 4 | 4 | 5 | 25 |

| Responden | Partisipasi Anggaran (X ₂) | | | | | | Total |
|-----------|--|------------------|------------------|------------------|------------------|------------------|-------|
| | X _{2.1} | X _{2.2} | X _{2.3} | X _{2.4} | X _{2.5} | X _{2.6} | |
| 85 | 4 | 2 | 3 | 5 | 5 | 3 | 22 |
| 86 | 4 | 3 | 4 | 3 | 4 | 2 | 20 |
| 87 | 4 | 3 | 4 | 2 | 4 | 3 | 20 |
| 88 | 4 | 2 | 4 | 3 | 2 | 3 | 18 |
| 89 | 5 | 4 | 5 | 3 | 3 | 4 | 24 |
| 90 | 3 | 3 | 3 | 4 | 3 | 5 | 21 |
| 91 | 5 | 4 | 4 | 5 | 2 | 3 | 23 |
| 92 | 3 | 4 | 3 | 3 | 5 | 4 | 22 |
| 93 | 2 | 4 | 2 | 4 | 3 | 4 | 19 |
| 94 | 3 | 4 | 3 | 4 | 4 | 4 | 22 |
| 95 | 3 | 4 | 3 | 4 | 4 | 4 | 22 |
| 96 | 2 | 4 | 2 | 4 | 4 | 4 | 20 |
| 97 | 5 | 5 | 5 | 4 | 4 | 4 | 27 |
| 98 | 3 | 5 | 3 | 4 | 4 | 5 | 24 |
| 99 | 4 | 5 | 4 | 5 | 4 | 4 | 26 |
| 100 | 4 | 3 | 4 | 4 | 5 | 5 | 25 |
| 101 | 4 | 3 | 4 | 5 | 5 | 3 | 24 |
| 102 | 4 | 5 | 4 | 3 | 5 | 3 | 24 |
| 103 | 2 | 4 | 2 | 4 | 3 | 4 | 19 |
| 104 | 3 | 4 | 3 | 3 | 5 | 4 | 22 |
| 105 | 2 | 4 | 2 | 4 | 3 | 4 | 19 |
| 106 | 3 | 4 | 3 | 4 | 4 | 4 | 22 |
| 107 | 3 | 4 | 3 | 4 | 4 | 4 | 22 |
| 108 | 2 | 4 | 2 | 4 | 4 | 4 | 20 |
| 109 | 5 | 5 | 5 | 4 | 3 | 4 | 26 |
| 110 | 3 | 5 | 3 | 4 | 4 | 5 | 24 |
| 111 | 4 | 5 | 4 | 5 | 4 | 4 | 26 |
| 112 | 4 | 3 | 4 | 4 | 5 | 5 | 25 |
| 113 | 4 | 3 | 4 | 5 | 4 | 3 | 23 |
| 114 | 4 | 5 | 4 | 3 | 5 | 3 | 24 |
| 115 | 4 | 5 | 4 | 5 | 3 | 4 | 25 |
| 116 | 4 | 3 | 4 | 4 | 5 | 5 | 25 |

3. Kompetensi Sumber Daya Manusia (X₃)

| Responden | Kompetensi SDM (X ₃) | | | | | | Total |
|-----------|----------------------------------|------------------|------------------|------------------|------------------|------------------|-------|
| | X _{3.1} | X _{3.2} | X _{3.3} | X _{3.4} | X _{3.5} | X _{3.6} | |
| 1 | 3 | 4 | 4 | 5 | 5 | 4 | 25 |
| 2 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 3 | 4 | 5 | 5 | 4 | 5 | 4 | 27 |
| 4 | 4 | 3 | 3 | 5 | 3 | 4 | 22 |
| 5 | 5 | 5 | 2 | 4 | 5 | 4 | 25 |
| 6 | 3 | 3 | 3 | 4 | 3 | 3 | 19 |
| 7 | 5 | 2 | 2 | 3 | 2 | 5 | 19 |
| 8 | 3 | 3 | 3 | 4 | 3 | 3 | 19 |
| 9 | 2 | 3 | 5 | 2 | 2 | 4 | 18 |
| 10 | 3 | 2 | 3 | 3 | 3 | 3 | 17 |
| 11 | 3 | 5 | 4 | 3 | 5 | 3 | 23 |
| 12 | 2 | 3 | 4 | 2 | 3 | 2 | 16 |
| 13 | 5 | 4 | 4 | 5 | 4 | 5 | 27 |
| 14 | 3 | 4 | 3 | 3 | 4 | 3 | 20 |
| 15 | 4 | 4 | 3 | 4 | 4 | 4 | 23 |
| 16 | 4 | 4 | 4 | 4 | 2 | 4 | 22 |
| 17 | 4 | 4 | 4 | 4 | 3 | 4 | 23 |
| 18 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 19 | 4 | 5 | 4 | 4 | 5 | 4 | 26 |
| 20 | 4 | 5 | 3 | 4 | 5 | 4 | 25 |
| 21 | 5 | 5 | 3 | 5 | 5 | 5 | 28 |
| 22 | 5 | 3 | 4 | 5 | 3 | 5 | 25 |
| 23 | 5 | 3 | 4 | 5 | 3 | 5 | 25 |
| 24 | 3 | 5 | 4 | 3 | 5 | 3 | 23 |
| 25 | 3 | 4 | 4 | 3 | 4 | 3 | 21 |
| 26 | 5 | 4 | 5 | 5 | 4 | 5 | 28 |
| 27 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 28 | 4 | 5 | 5 | 4 | 5 | 4 | 27 |
| 29 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 30 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 31 | 4 | 4 | 4 | 4 | 3 | 4 | 23 |
| 32 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 33 | 4 | 5 | 4 | 4 | 5 | 4 | 26 |
| 34 | 4 | 5 | 3 | 4 | 5 | 4 | 25 |
| 35 | 5 | 5 | 3 | 5 | 5 | 5 | 28 |
| 36 | 5 | 3 | 4 | 5 | 3 | 5 | 25 |
| 37 | 5 | 3 | 4 | 5 | 3 | 5 | 25 |
| 38 | 3 | 5 | 4 | 3 | 5 | 3 | 23 |
| 39 | 3 | 4 | 4 | 3 | 4 | 3 | 21 |
| 40 | 5 | 4 | 5 | 5 | 4 | 5 | 28 |

| Responden | Kompetensi SDM (X ₃) | | | | | | Total |
|-----------|----------------------------------|------------------|------------------|------------------|------------------|------------------|-------|
| | X _{3.1} | X _{3.2} | X _{3.3} | X _{3.4} | X _{3.5} | X _{3.6} | |
| 41 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 42 | 4 | 5 | 5 | 4 | 5 | 4 | 27 |
| 43 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 44 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 45 | 5 | 5 | 3 | 5 | 5 | 5 | 28 |
| 46 | 5 | 3 | 4 | 5 | 3 | 5 | 25 |
| 47 | 5 | 3 | 4 | 5 | 3 | 5 | 25 |
| 48 | 3 | 5 | 4 | 3 | 5 | 3 | 23 |
| 49 | 3 | 4 | 4 | 3 | 4 | 3 | 21 |
| 50 | 5 | 4 | 5 | 5 | 4 | 5 | 28 |
| 51 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 52 | 4 | 5 | 5 | 4 | 5 | 4 | 27 |
| 53 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 54 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 55 | 4 | 4 | 4 | 4 | 3 | 4 | 23 |
| 56 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 57 | 4 | 5 | 4 | 4 | 5 | 4 | 26 |
| 58 | 4 | 5 | 3 | 4 | 5 | 4 | 25 |
| 59 | 3 | 4 | 4 | 3 | 4 | 3 | 21 |
| 60 | 5 | 4 | 5 | 5 | 4 | 5 | 28 |
| 61 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 62 | 4 | 5 | 5 | 4 | 5 | 4 | 27 |
| 63 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 64 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 65 | 5 | 5 | 3 | 5 | 5 | 5 | 28 |
| 66 | 5 | 3 | 4 | 5 | 3 | 5 | 25 |
| 67 | 5 | 3 | 4 | 5 | 3 | 5 | 25 |
| 68 | 3 | 5 | 4 | 3 | 5 | 3 | 23 |
| 69 | 5 | 5 | 3 | 5 | 5 | 5 | 28 |
| 70 | 5 | 3 | 4 | 5 | 3 | 5 | 25 |
| 71 | 5 | 3 | 4 | 5 | 3 | 5 | 25 |
| 72 | 3 | 5 | 4 | 3 | 5 | 3 | 23 |
| 73 | 3 | 4 | 4 | 3 | 4 | 3 | 21 |
| 74 | 5 | 4 | 5 | 5 | 4 | 5 | 28 |
| 75 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 76 | 4 | 5 | 5 | 4 | 5 | 4 | 27 |
| 77 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 78 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 79 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 80 | 4 | 5 | 5 | 4 | 5 | 4 | 27 |
| 81 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 82 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 83 | 4 | 4 | 4 | 4 | 3 | 4 | 23 |
| 84 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |

| Responden | Kompetensi SDM (X ₃) | | | | | | Total |
|-----------|----------------------------------|------------------|------------------|------------------|------------------|------------------|-------|
| | X _{3.1} | X _{3.2} | X _{3.3} | X _{3.4} | X _{3.5} | X _{3.6} | |
| 85 | 4 | 5 | 4 | 4 | 5 | 4 | 26 |
| 86 | 4 | 5 | 3 | 4 | 5 | 4 | 25 |
| 87 | 4 | 5 | 5 | 4 | 5 | 4 | 27 |
| 88 | 4 | 3 | 3 | 5 | 3 | 4 | 22 |
| 89 | 5 | 5 | 2 | 4 | 5 | 4 | 25 |
| 90 | 3 | 3 | 3 | 4 | 3 | 3 | 19 |
| 91 | 5 | 2 | 2 | 3 | 2 | 5 | 19 |
| 92 | 3 | 3 | 3 | 4 | 3 | 3 | 19 |
| 93 | 2 | 3 | 5 | 2 | 2 | 4 | 18 |
| 94 | 3 | 2 | 3 | 3 | 3 | 3 | 17 |
| 95 | 3 | 5 | 4 | 3 | 5 | 3 | 23 |
| 96 | 2 | 3 | 4 | 2 | 3 | 2 | 16 |
| 97 | 5 | 4 | 4 | 5 | 4 | 5 | 27 |
| 98 | 3 | 4 | 3 | 3 | 4 | 3 | 20 |
| 99 | 4 | 4 | 3 | 4 | 4 | 4 | 23 |
| 100 | 4 | 4 | 4 | 4 | 2 | 4 | 22 |
| 101 | 4 | 4 | 4 | 4 | 3 | 3 | 22 |
| 102 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 103 | 4 | 5 | 4 | 4 | 5 | 4 | 26 |
| 104 | 4 | 5 | 3 | 4 | 5 | 4 | 25 |
| 105 | 5 | 5 | 3 | 5 | 5 | 5 | 28 |
| 106 | 5 | 3 | 4 | 5 | 3 | 5 | 25 |
| 107 | 5 | 3 | 4 | 5 | 3 | 3 | 23 |
| 108 | 3 | 4 | 3 | 3 | 4 | 3 | 20 |
| 109 | 4 | 4 | 3 | 4 | 4 | 4 | 23 |
| 110 | 4 | 4 | 4 | 4 | 2 | 4 | 22 |
| 111 | 4 | 4 | 4 | 4 | 3 | 4 | 23 |
| 112 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 113 | 4 | 5 | 4 | 4 | 5 | 3 | 25 |
| 114 | 4 | 5 | 3 | 4 | 5 | 4 | 25 |
| 115 | 5 | 5 | 3 | 5 | 5 | 3 | 26 |
| 116 | 5 | 3 | 4 | 5 | 3 | 5 | 25 |

4. Potensi *Fraud* dalam Pengelolaan Dana Desa (Y)

| Responden | Potensi <i>Fraud</i> dalam Pengelolaan Dana Desa (Y) | | | | | | Total |
|-----------|--|------------------|------------------|------------------|------------------|------------------|-------|
| | Y _{1.1} | Y _{1.2} | Y _{1.3} | Y _{1.4} | Y _{1.5} | Y _{1.6} | |
| 1 | 3 | 3 | 4 | 4 | 4 | 3 | 21 |
| 2 | 3 | 3 | 4 | 4 | 4 | 4 | 22 |
| 3 | 4 | 2 | 3 | 3 | 3 | 3 | 18 |
| 4 | 3 | 3 | 4 | 4 | 4 | 4 | 22 |
| 5 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 6 | 2 | 2 | 3 | 3 | 3 | 3 | 16 |
| 7 | 3 | 2 | 2 | 2 | 2 | 2 | 13 |
| 8 | 3 | 2 | 3 | 3 | 3 | 3 | 17 |
| 9 | 2 | 1 | 2 | 2 | 3 | 2 | 12 |
| 10 | 2 | 2 | 2 | 2 | 2 | 2 | 12 |
| 11 | 2 | 4 | 2 | 2 | 2 | 2 | 14 |
| 12 | 4 | 3 | 2 | 4 | 2 | 4 | 19 |
| 13 | 2 | 3 | 3 | 3 | 4 | 3 | 18 |
| 14 | 3 | 2 | 2 | 3 | 2 | 3 | 15 |
| 15 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 16 | 3 | 2 | 3 | 3 | 3 | 2 | 16 |
| 17 | 3 | 2 | 3 | 3 | 3 | 3 | 17 |
| 18 | 3 | 2 | 3 | 3 | 3 | 3 | 17 |
| 19 | 3 | 2 | 3 | 3 | 3 | 3 | 17 |
| 20 | 4 | 3 | 3 | 3 | 3 | 3 | 19 |
| 21 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 22 | 4 | 4 | 3 | 4 | 4 | 4 | 23 |
| 23 | 2 | 4 | 4 | 4 | 4 | 4 | 22 |
| 24 | 2 | 4 | 3 | 2 | 2 | 2 | 15 |
| 25 | 4 | 3 | 2 | 3 | 2 | 3 | 17 |
| 26 | 3 | 2 | 4 | 4 | 4 | 4 | 21 |
| 27 | 3 | 2 | 3 | 3 | 3 | 3 | 17 |
| 28 | 3 | 2 | 3 | 3 | 3 | 3 | 17 |
| 29 | 4 | 2 | 3 | 2 | 3 | 2 | 16 |
| 30 | 4 | 3 | 4 | 4 | 4 | 4 | 23 |
| 31 | 3 | 3 | 4 | 4 | 4 | 4 | 22 |
| 32 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 33 | 2 | 2 | 3 | 3 | 3 | 3 | 16 |
| 34 | 3 | 2 | 2 | 2 | 2 | 2 | 13 |
| 35 | 3 | 2 | 3 | 3 | 3 | 3 | 17 |
| 36 | 2 | 1 | 2 | 2 | 3 | 2 | 12 |
| 37 | 2 | 2 | 2 | 2 | 2 | 2 | 12 |
| 38 | 2 | 4 | 2 | 2 | 2 | 2 | 14 |
| 39 | 4 | 3 | 2 | 4 | 2 | 4 | 19 |
| 40 | 2 | 3 | 3 | 3 | 4 | 3 | 18 |

| Responden | Potensi <i>Fraud</i> dalam Pengelolaan Dana Desa (Y) | | | | | | Total |
|-----------|--|------------------|------------------|------------------|------------------|------------------|-------|
| | Y _{1.1} | Y _{1.2} | Y _{1.3} | Y _{1.4} | Y _{1.5} | Y _{1.6} | |
| 41 | 3 | 2 | 2 | 3 | 2 | 3 | 15 |
| 42 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 43 | 3 | 2 | 3 | 3 | 3 | 2 | 16 |
| 44 | 3 | 2 | 3 | 3 | 3 | 3 | 17 |
| 45 | 3 | 2 | 3 | 3 | 3 | 3 | 17 |
| 46 | 3 | 2 | 3 | 3 | 3 | 3 | 17 |
| 47 | 4 | 3 | 3 | 3 | 3 | 3 | 19 |
| 48 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 49 | 4 | 4 | 3 | 4 | 4 | 4 | 23 |
| 50 | 2 | 4 | 4 | 4 | 4 | 4 | 22 |
| 51 | 2 | 4 | 3 | 2 | 2 | 2 | 15 |
| 52 | 4 | 3 | 2 | 3 | 2 | 3 | 17 |
| 53 | 3 | 2 | 4 | 4 | 4 | 4 | 21 |
| 54 | 3 | 2 | 3 | 3 | 3 | 3 | 17 |
| 55 | 3 | 2 | 3 | 3 | 3 | 3 | 17 |
| 56 | 4 | 2 | 3 | 2 | 3 | 2 | 16 |
| 57 | 4 | 3 | 4 | 4 | 4 | 4 | 23 |
| 58 | 2 | 4 | 3 | 2 | 2 | 2 | 15 |
| 59 | 4 | 3 | 2 | 3 | 2 | 3 | 17 |
| 60 | 3 | 2 | 4 | 4 | 4 | 4 | 21 |
| 61 | 3 | 2 | 3 | 3 | 3 | 3 | 17 |
| 62 | 3 | 2 | 3 | 3 | 3 | 3 | 17 |
| 63 | 4 | 2 | 3 | 2 | 3 | 2 | 16 |
| 64 | 4 | 3 | 4 | 4 | 4 | 4 | 23 |
| 65 | 3 | 3 | 4 | 4 | 4 | 4 | 22 |
| 66 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 67 | 2 | 2 | 3 | 3 | 3 | 3 | 16 |
| 68 | 3 | 2 | 2 | 2 | 2 | 2 | 13 |
| 69 | 3 | 2 | 3 | 3 | 3 | 3 | 17 |
| 70 | 2 | 1 | 2 | 2 | 3 | 2 | 12 |
| 71 | 2 | 2 | 2 | 2 | 2 | 2 | 12 |
| 72 | 2 | 4 | 2 | 2 | 2 | 2 | 14 |
| 73 | 4 | 3 | 2 | 4 | 2 | 4 | 19 |
| 74 | 2 | 3 | 3 | 3 | 4 | 3 | 18 |
| 75 | 3 | 2 | 2 | 3 | 2 | 3 | 15 |
| 76 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 77 | 3 | 2 | 3 | 3 | 3 | 2 | 16 |
| 78 | 3 | 2 | 3 | 3 | 3 | 3 | 17 |
| 79 | 3 | 2 | 3 | 3 | 3 | 3 | 17 |
| 80 | 3 | 2 | 3 | 3 | 3 | 3 | 17 |
| 81 | 4 | 3 | 3 | 3 | 3 | 3 | 19 |
| 82 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 83 | 4 | 4 | 3 | 4 | 4 | 4 | 23 |
| 84 | 2 | 4 | 4 | 4 | 4 | 4 | 22 |

| Responden | Potensi <i>Fraud</i> dalam Pengelolaan Dana Desa (Y) | | | | | | Total |
|-----------|--|------------------|------------------|------------------|------------------|------------------|-------|
| | Y _{1.1} | Y _{1.2} | Y _{1.3} | Y _{1.4} | Y _{1.5} | Y _{1.6} | |
| 85 | 2 | 4 | 3 | 2 | 2 | 2 | 15 |
| 86 | 4 | 3 | 2 | 3 | 2 | 3 | 17 |
| 87 | 3 | 2 | 4 | 4 | 4 | 4 | 21 |
| 88 | 3 | 2 | 3 | 3 | 3 | 3 | 17 |
| 89 | 3 | 2 | 3 | 3 | 3 | 3 | 17 |
| 90 | 4 | 2 | 3 | 2 | 3 | 2 | 16 |
| 91 | 4 | 3 | 4 | 4 | 4 | 4 | 23 |
| 92 | 2 | 4 | 3 | 2 | 2 | 2 | 15 |
| 93 | 4 | 3 | 2 | 3 | 2 | 3 | 17 |
| 94 | 3 | 2 | 4 | 4 | 4 | 4 | 21 |
| 95 | 3 | 2 | 3 | 3 | 3 | 3 | 17 |
| 96 | 3 | 2 | 3 | 3 | 3 | 3 | 17 |
| 97 | 4 | 2 | 3 | 2 | 3 | 2 | 16 |
| 98 | 4 | 3 | 4 | 4 | 4 | 4 | 23 |
| 99 | 3 | 3 | 4 | 4 | 4 | 4 | 22 |
| 100 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 101 | 2 | 2 | 3 | 3 | 3 | 3 | 16 |
| 102 | 3 | 2 | 2 | 2 | 2 | 2 | 13 |
| 103 | 3 | 2 | 3 | 3 | 3 | 3 | 17 |
| 104 | 2 | 1 | 2 | 2 | 3 | 2 | 12 |
| 105 | 2 | 2 | 2 | 2 | 2 | 2 | 12 |
| 106 | 2 | 4 | 2 | 2 | 2 | 2 | 14 |
| 107 | 4 | 3 | 2 | 4 | 2 | 4 | 19 |
| 108 | 2 | 3 | 3 | 3 | 4 | 3 | 18 |
| 109 | 3 | 2 | 4 | 4 | 4 | 4 | 21 |
| 110 | 3 | 2 | 3 | 3 | 3 | 3 | 17 |
| 111 | 3 | 2 | 3 | 3 | 3 | 3 | 17 |
| 112 | 4 | 2 | 3 | 2 | 3 | 2 | 16 |
| 113 | 4 | 3 | 4 | 4 | 4 | 4 | 23 |
| 114 | 3 | 3 | 4 | 4 | 4 | 4 | 22 |
| 115 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 116 | 4 | 2 | 3 | 2 | 3 | 2 | 16 |

Lampiran 5. Hasil Uji Statistik Deskriptif**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|-----|---------|---------|-------|----------------|
| X1 | 116 | 15 | 24 | 19,09 | 2,314 |
| X2 | 116 | 18 | 28 | 23,23 | 2,327 |
| X3 | 116 | 16 | 30 | 24,16 | 3,103 |
| Y | 116 | 12 | 24 | 17,66 | 3,154 |
| Valid N (listwise) | 116 | | | | |



Lampiran 6. Hasil Uji Validitas dan Uji Reliabilitas

1. Pengawasan (X₁)

| | | Correlations | | | | | |
|------|---------------------|--------------|--------|--------|--------|--------|--------|
| | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1 |
| X1.1 | Pearson Correlation | 1 | -,051 | ,258** | ,318** | ,046 | ,631** |
| | Sig. (2-tailed) | | ,588 | ,005 | ,000 | ,627 | ,000 |
| | N | 116 | 116 | 116 | 116 | 116 | 116 |
| X1.2 | Pearson Correlation | -,051 | 1 | ,162 | -,108 | -,029 | ,357** |
| | Sig. (2-tailed) | ,588 | | ,082 | ,250 | ,755 | ,000 |
| | N | 116 | 116 | 116 | 116 | 116 | 116 |
| X1.3 | Pearson Correlation | ,258** | ,162 | 1 | ,130 | ,220* | ,666** |
| | Sig. (2-tailed) | ,005 | ,082 | | ,164 | ,018 | ,000 |
| | N | 116 | 116 | 116 | 116 | 116 | 116 |
| X1.4 | Pearson Correlation | ,318** | -,108 | ,130 | 1 | ,036 | ,552** |
| | Sig. (2-tailed) | ,000 | ,250 | ,164 | | ,698 | ,000 |
| | N | 116 | 116 | 116 | 116 | 116 | 116 |
| X1.5 | Pearson Correlation | ,046 | -,029 | ,220* | ,036 | 1 | ,427** |
| | Sig. (2-tailed) | ,627 | ,755 | ,018 | ,698 | | ,000 |
| | N | 116 | 116 | 116 | 116 | 116 | 116 |
| X1 | Pearson Correlation | ,631** | ,357** | ,666** | ,552** | ,427** | 1 |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | |
| | N | 116 | 116 | 116 | 116 | 116 | 116 |

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

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

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| ,769 | ,766 | 5 |

2. Partisipasi Anggaran (X₂)

Correlations

| | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2 |
|--------------------------|--------|--------|--------|--------|--------|--------|--------|
| X2.1 Pearson Correlation | 1 | -,086 | ,907** | ,017 | ,076 | -,130 | ,623** |
| Sig. (2-tailed) | | ,360 | ,000 | ,855 | ,418 | ,165 | ,000 |
| N | 116 | 116 | 116 | 116 | 116 | 116 | 116 |
| X2.2 Pearson Correlation | -,086 | 1 | ,043 | ,120 | -,080 | ,157 | ,429** |
| Sig. (2-tailed) | ,360 | | ,649 | ,198 | ,393 | ,092 | ,000 |
| N | 116 | 116 | 116 | 116 | 116 | 116 | 116 |
| X2.3 Pearson Correlation | ,907** | ,043 | 1 | -,103 | ,082 | -,149 | ,624** |
| Sig. (2-tailed) | ,000 | ,649 | | ,272 | ,381 | ,110 | ,000 |
| N | 116 | 116 | 116 | 116 | 116 | 116 | 116 |
| X2.4 Pearson Correlation | ,017 | ,120 | -,103 | 1 | ,015 | ,114 | ,402** |
| Sig. (2-tailed) | ,855 | ,198 | ,272 | | ,876 | ,222 | ,000 |
| N | 116 | 116 | 116 | 116 | 116 | 116 | 116 |
| X2.5 Pearson Correlation | ,076 | -,080 | ,082 | ,015 | 1 | ,041 | ,404** |
| Sig. (2-tailed) | ,418 | ,393 | ,381 | ,876 | | ,660 | ,000 |
| N | 116 | 116 | 116 | 116 | 116 | 116 | 116 |
| X2.6 Pearson Correlation | -,130 | ,157 | -,149 | ,114 | ,041 | 1 | ,354** |
| Sig. (2-tailed) | ,165 | ,092 | ,110 | ,222 | ,660 | | ,000 |
| N | 116 | 116 | 116 | 116 | 116 | 116 | 116 |
| X2 Pearson Correlation | ,623** | ,429** | ,624** | ,402** | ,404** | ,354** | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | |
| N | 116 | 116 | 116 | 116 | 116 | 116 | 116 |

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

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| ,766 | ,761 | 6 |

3. Kompetensi Sumber Daya Manusia (X₃)

Correlations

| | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3 |
|--------------------------|--------|--------|--------|--------|--------|--------|--------|
| X3.1 Pearson Correlation | 1 | ,082 | ,027 | ,857** | ,093 | ,853** | ,741** |
| Sig. (2-tailed) | | ,381 | ,773 | ,000 | ,323 | ,000 | ,000 |
| N | 116 | 116 | 116 | 116 | 116 | 116 | 116 |
| X3.2 Pearson Correlation | ,082 | 1 | ,203* | ,080 | ,883** | -,005 | ,623** |
| Sig. (2-tailed) | ,381 | | ,029 | ,392 | ,000 | ,956 | ,000 |
| N | 116 | 116 | 116 | 116 | 116 | 116 | 116 |
| X3.3 Pearson Correlation | ,027 | ,203* | 1 | ,123 | ,114 | ,179 | ,408** |
| Sig. (2-tailed) | ,773 | ,029 | | ,187 | ,223 | ,054 | ,000 |
| N | 116 | 116 | 116 | 116 | 116 | 116 | 116 |
| X3.4 Pearson Correlation | ,857** | ,080 | ,123 | 1 | ,119 | ,755** | ,746** |
| Sig. (2-tailed) | ,000 | ,392 | ,187 | | ,205 | ,000 | ,000 |
| N | 116 | 116 | 116 | 116 | 116 | 116 | 116 |
| X3.5 Pearson Correlation | ,093 | ,883** | ,114 | ,119 | 1 | -,012 | ,616** |
| Sig. (2-tailed) | ,323 | ,000 | ,223 | ,205 | | ,896 | ,000 |
| N | 116 | 116 | 116 | 116 | 116 | 116 | 116 |
| X3.6 Pearson Correlation | ,853** | -,005 | ,179 | ,755** | -,012 | 1 | ,694** |
| Sig. (2-tailed) | ,000 | ,956 | ,054 | ,000 | ,896 | | ,000 |
| N | 116 | 116 | 116 | 116 | 116 | 116 | 116 |
| X3 Pearson Correlation | ,741** | ,623** | ,408** | ,746** | ,616** | ,694** | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | |
| N | 116 | 116 | 116 | 116 | 116 | 116 | 116 |

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

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

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| ,708 | ,710 | 6 |

4. Potensi *Fraud* dalam Pengelolaan Dana Desa (Y)

Correlations

| | Y1.1 | Y1.2 | Y1.3 | Y1.4 | Y1.5 | Y1.6 | Y |
|--------------------------|--------|--------|--------|--------|--------|--------|--------|
| Y1.1 Pearson Correlation | 1 | ,055 | ,162 | ,382** | ,147 | ,378** | ,487** |
| Sig. (2-tailed) | | ,556 | ,083 | ,000 | ,115 | ,000 | ,000 |
| N | 116 | 116 | 116 | 116 | 116 | 116 | 116 |
| Y1.2 Pearson Correlation | ,055 | 1 | ,223* | ,284** | ,094 | ,299** | ,468** |
| Sig. (2-tailed) | ,556 | | ,016 | ,002 | ,316 | ,001 | ,000 |
| N | 116 | 116 | 116 | 116 | 116 | 116 | 116 |
| Y1.3 Pearson Correlation | ,162 | ,223* | 1 | ,659** | ,864** | ,628** | ,805** |
| Sig. (2-tailed) | ,083 | ,016 | | ,000 | ,000 | ,000 | ,000 |
| N | 116 | 116 | 116 | 116 | 116 | 116 | 116 |
| Y1.4 Pearson Correlation | ,382** | ,284** | ,659** | 1 | ,677** | ,968** | ,911** |
| Sig. (2-tailed) | ,000 | ,002 | ,000 | | ,000 | ,000 | ,000 |
| N | 116 | 116 | 116 | 116 | 116 | 116 | 116 |
| Y1.5 Pearson Correlation | ,147 | ,094 | ,864** | ,677** | 1 | ,651** | ,780** |
| Sig. (2-tailed) | ,115 | ,316 | ,000 | ,000 | | ,000 | ,000 |
| N | 116 | 116 | 116 | 116 | 116 | 116 | 116 |
| Y1.6 Pearson Correlation | ,378** | ,299** | ,628** | ,968** | ,651** | 1 | ,901** |
| Sig. (2-tailed) | ,000 | ,001 | ,000 | ,000 | ,000 | | ,000 |
| N | 116 | 116 | 116 | 116 | 116 | 116 | 116 |
| Y Pearson Correlation | ,487** | ,468** | ,805** | ,911** | ,780** | ,901** | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | |
| N | 116 | 116 | 116 | 116 | 116 | 116 | 116 |

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

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

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| ,814 | ,820 | 6 |

Lampiran 7. Hasil Uji Asumsi Klasik

1. Hasil Uji Normalitas Data

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 116 |
| Normal Parameters ^{a,b} | Mean | ,000000 |
| | Std. Deviation | 3,09524079 |
| Most Extreme Differences | Absolute | ,097 |
| | Positive | ,097 |
| | Negative | -,065 |
| Test Statistic | | ,097 |
| Asymp. Sig. (2-tailed) | | ,101 ^c |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

2. Hasil Uji Multikolinearitas

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|--------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
| | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 (Constant) | 10,213 | 3,928 | | 2,600 | ,011 | | |
| X1 | -,033 | ,132 | -,024 | -2,247 | ,018 | ,912 | 1,097 |
| X2 | -,135 | ,132 | -,099 | -2,022 | ,013 | ,910 | 1,099 |
| X3 | -,153 | ,094 | -,151 | -2,621 | ,011 | ,995 | 1,005 |

a. Dependent Variable: Y

3. Hasil Uji Heteroskedastisitas

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|--------------|-----------------------------|------------|---------------------------|-------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | -,667 | 2,289 | | -,291 | ,771 |
| X1 | -,056 | ,077 | -,070 | -,731 | ,466 |
| X2 | ,210 | ,077 | ,262 | 2,736 | ,101 |
| X3 | -,028 | ,055 | -,047 | -,508 | ,612 |

Lampiran 8. Hasil Uji Hipotesis

1. Hasil Analisis Regresi Linear Berganda

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|--------------|-----------------------------|------------|---------------------------|--------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | 10,213 | 3,928 | | 2,600 | ,011 |
| X1 | -,033 | ,132 | -,024 | -2,247 | ,018 |
| X2 | -,135 | ,132 | -,099 | -2,022 | ,013 |
| X3 | -,153 | ,094 | -,151 | -2,621 | ,011 |

a. Dependent Variable: Y

2. Hasil Uji T

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|--------------|-----------------------------|------------|---------------------------|--------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | 10,213 | 3,928 | | 2,600 | ,011 |
| X1 | -,033 | ,132 | -,024 | -2,247 | ,018 |
| X2 | -,135 | ,132 | -,099 | -2,022 | ,013 |
| X3 | -,153 | ,094 | -,151 | -2,621 | ,011 |

a. Dependent Variable: Y

3. Hasil Koefisien Determinasi

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | ,719 ^a | ,704 | ,701 | 3,13642 |

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

Lampiran 9. Dokumentasi Penelitian

