

LAMPIRAN



LAMPIRAN

Lampiran 1 Kuesioner Penelitian

KUESIONER PENELITIAN

Perihal : Permohonan dan Pengisian Kuesioner Penelitian

Lampiran : Kuesioner Penelitian

Kepada

Yth. Bapak/Ibu Responden

Di tempat,

Dengan Hormat,

Sehubungan dengan penyelesaian tugas akhir sebagai mahasiswa program strata satu (S1) Universitas Pendidikan Ganesha, saya:

Nama : Agus Eka Septian Harianto

NIM : 1717051150

Program Studi/Fakultas : S1 Akuntansi/Fakultas Ekonomi

Universitas : Universitas Pendidikan Ganesha

Bermaksud melakukan penelitian ilmiah untuk penyusunan skripsi dengan judul **“Pengaruh Tingkat Pendidikan Pengelola Keuangan, Pengalaman Kerja, Penerapan Prinsip Akuntabilitas Dan Transparansi Terhadap Efektivitas Pengelolaan Keuangan Sekolah (Studi Empiris Pada SMA/SMK Negeri di Kabupaten Gianyar)”**. Untuk itu, saya sangat mengharapkan kesediaan Bapak/Ibu menjadi responden dengan mengisi kuesioner penelitian ini. Data yang diperoleh hanya akan digunakan untuk kepentingan penelitian, sehingga kerahasiaannya akan dijaga sesuai dengan etika penelitian.

Demikian permohonan ini saya sampaikan, atas kesediaan Bapak/Ibu saya ucapkan terimakasih.

Hormat Saya,

Agus Eka Septian Harianto

NIM 1717051150

BAGIAN I
IDENTITAS RESPONDEN

Petunjuk Pengisian:

1. Isilah data responden pada tempat yang telah disediakan.
2. Berilah jawaban untuk setiap nomor kuesioner dengan memberi tanda *check list* (\checkmark) pada kolom disebelah pertanyaan sesuai dengan jawaban yang anda pilih.
3. Setiap butir pertanyaan terdiri dari 5 (lima) pilihan jawaban yaitu:
STS = Sangat Tidak Setuju (poin 1)
TS = Tidak Setuju (poin 2)
N = Netral (poin 3)
S = Setuju (poin 4)
SS = Sangat Setuju (poin 5)
4. Berikan jawaban yang sejujurnya.
5. Peneliti akan menjamin kerahasiaan jawaban anda.

I. Identitas Responden

Nama Sekolah :

Nama Responden :

Umur Tahun.

Jenis Kelamin : Laki-laki Perempuan

Pendidikan Terakhir : SMA/K D3 S1
 S2 S3 Lainnya

Jabatan :

Lama Bekerja : <5 Tahun 5-10 Tahun >10 Tahun

BAGIAN II

TINGKAT PENDIDIKAN

| No | Pertanyaan | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| 1. | Pendidikan yang berkelanjutan dapat meningkatkan keahlian dan pengetahuan perencanaan keuangan | | | | | |
| 2. | Pendidikan formal membantu saya untuk meningkatkan kemampuan bekerja | | | | | |
| 3. | Sekolah mengharuskan saya untuk memiliki ijazah sesuai dengan persyaratan jabatan | | | | | |
| 4. | Saya memiliki ijazah sesuai latar belakang pekerjaan saya | | | | | |
| 5. | Saya memiliki pengetahuan tentang pelayanan yang baik dalam bidang pekerjaan saya | | | | | |
| 6. | Kemampuan saya dalam menganalisis pekerjaan sesuai | | | | | |

| | | | | | | |
|----|--|--|--|--|--|--|
| | dengan latar belakang pendidikan lanjutan | | | | | |
| 7. | Latar belakang pendidikan membuat saya sebagai contoh yang baik bagi sesama rekan kerja. | | | | | |

PENGALAMAN KERJA

| No | Pertanyaan | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| 1. | Dalam mengelola keuangan sekolah saya memiliki pengalaman di bidang akuntansi | | | | | |
| 2. | Saya memiliki pengalaman di bidang akuntansi yang diperoleh melalui pendidikan dan pelatihan | | | | | |
| 3. | Pengalaman saya tidak berkaitan dengan pekerjaan sehari-hari saya | | | | | |
| 4. | Pengalaman kerja saya tidak mendukung proses pengelolaan keuangan sekolah | | | | | |
| 5. | Pengalaman kerja saya berkaitan dengan penyusunan laporan keuangan | | | | | |
| 6. | Pengalaman kerja yang saya miliki membantu saya mengerjakan tugas secara efisien | | | | | |
| 7. | Pengalaman kerja yang saya miliki membantu saya untuk mengerjakan pekerjaan sesuai dengan prosedur yang benar | | | | | |
| 8. | Pengalaman kerja yang saya miliki membantu mengurangi kesalahan-kesalahan yang saya lakukan pada saat saya melaksanakan kewajiban sebagai pengurus keuangan sekolah. | | | | | |

PRINSIP AKUNTABILITAS

| No | Pertanyaan | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| 1. | Isi laporan keuangan yang disampaikan telah sesuai dengan peraturan yang ada | | | | | |
| 2. | Hasil yang telah dicapai untuk program jangka panjang selalu disajikan dalam LPJ sekolah sesuai dengan Standar Akuntansi Pemerintah (SAP) | | | | | |
| 3. | Laporan pelaksanaan APBS secara berkala disampaikan kepada komite dan publik | | | | | |
| 4. | Laporan pelaksanaan APBS selalu disampaikan kepada Dinas Pendidikan secara tepat waktu | | | | | |
| 5. | Guru, karyawan sekolah, serta masyarakat selalu dilibatkan dalam penyusunan RAPBS maupun perubahannya mencerminkan kinerja pengelolaan keuangan sekolah yang efektif dan efisien | | | | | |
| 6. | RKAS telah menampung aspirasi masyarakat. | | | | | |

PRINSIP TRANSPARANSI

| No | Pertanyaan | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| 1. | Kepala sekolah telah mensosialisasikan dan mempublikasikan program serta | | | | | |

| | | | | | | |
|----|--|--|--|--|--|--|
| | kebijakan sekolah kepada orang tua/wali murid dan masyarakat | | | | | |
| 2. | Tujuan APBS telah tertera jelas dalam program sekolah | | | | | |
| 3. | Informasi mengenal laporan pertanggungjawaban sekolah telah tersedia untuk umum | | | | | |
| 4. | Laporan keuangan sekolah telah disampaikan secara terbuka kepada semua pihak, baik guru, komite, maupun orang tua/wali | | | | | |
| 5. | Informasi mengenai APBS telah tersedia untuk umum | | | | | |

EFEKTIVITAS PENGELOLAAN KEUANGAN

| No | Pertanyaan | STS | TS | N | S | SS |
|----|---|-----|----|---|---|----|
| 1. | Pengelolaan keuangan sekolah sudah berhasil mencapai tujuan sekolah sesuai dengan perencanaan program | | | | | |
| 2. | Pengelolaan keuangan sekolah sudah melaksanakan program sekolah berkaitan dengan pengelolaan dana keuangan dengan efektif | | | | | |
| 3. | Pengelolaan keuangan sekolah sudah melaksanakan pengelolaan keuangan sesuai dengan peraturan yang berlaku | | | | | |
| 4. | Pengelolaan keuangan sekolah mengidentifikasi dan menganalisis | | | | | |

| | | | | | | |
|----|---|--|--|--|--|--|
| | faktor-faktor yang mendukung dan menghambat program | | | | | |
| 5. | Pengelolaan keuangan sekolah melaksanakan program dengan saling melengkapi sehingga program dapat dilakukan dengan biaya yang minimum | | | | | |
| 6. | Pengelola keuangan menggunakan cara dan alternatif agar program dapat dilaksanakan dengan baik | | | | | |
| 7. | Pengelolaan keuangan sekolah menyusun laporan sebagai bentuk pertanggungjawaban mengenai efektivitas pengelolaan keuangan. | | | | | |



Lampiran 2 Tabulasi Data

1. Variabel Tingkat Pendidikan Pengelola Keuangan (X1)

| No. Responden | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | Total X1 |
|---------------|------|------|------|------|------|------|------|----------|
| 1 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 30 |
| 2 | 3 | 5 | 5 | 5 | 5 | 5 | 4 | 32 |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 29 |
| 4 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 31 |
| 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 34 |
| 6 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 7 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 8 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 30 |
| 9 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 10 | 5 | 5 | 4 | 5 | 4 | 4 | 3 | 30 |
| 11 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 12 | 4 | 4 | 5 | 5 | 5 | 3 | 4 | 30 |
| 13 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 33 |
| 14 | 4 | 4 | 5 | 4 | 4 | 3 | 5 | 29 |
| 15 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 33 |
| 16 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 31 |
| 17 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 32 |
| 18 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 33 |
| 19 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 34 |
| 20 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 31 |
| 21 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 30 |
| 22 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 30 |
| 23 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 26 |
| 24 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 34 |
| 25 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 30 |
| 26 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 30 |
| 27 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 31 |
| 28 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 30 |
| 29 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 32 |
| 30 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 34 |
| 31 | 5 | 5 | 4 | 5 | 5 | 3 | 3 | 30 |
| 32 | 5 | 5 | 4 | 5 | 3 | 5 | 4 | 31 |
| 33 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 33 |
| 34 | 5 | 5 | 5 | 3 | 3 | 2 | 5 | 28 |
| 35 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 30 |
| 36 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 25 |
| 37 | 5 | 4 | 5 | 5 | 4 | 3 | 4 | 30 |
| 38 | 4 | 4 | 3 | 2 | 4 | 5 | 5 | 27 |
| 39 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 31 |

| | | | | | | | | |
|----|---|---|---|---|---|---|---|----|
| 40 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 31 |
| 41 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 28 |
| 42 | 5 | 4 | 5 | 5 | 3 | 3 | 4 | 29 |
| 43 | 5 | 5 | 5 | 5 | 4 | 4 | 3 | 31 |
| 44 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 31 |
| 45 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 29 |
| 46 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 31 |
| 47 | 4 | 4 | 3 | 4 | 4 | 2 | 4 | 25 |
| 48 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 33 |
| 49 | 4 | 4 | 3 | 4 | 4 | 4 | 5 | 28 |
| 50 | 2 | 3 | 4 | 4 | 4 | 5 | 4 | 26 |
| 51 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 30 |
| 52 | 5 | 4 | 3 | 3 | 4 | 4 | 3 | 26 |

2. Variabel Pengalaman Kerja (X2)

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

| | | | | | | | | | |
|----|---|---|---|---|---|---|---|---|----|
| 30 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 39 |
| 31 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 37 |
| 32 | 4 | 5 | 5 | 4 | 3 | 4 | 4 | 5 | 34 |
| 33 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 37 |
| 34 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 37 |
| 35 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 37 |
| 36 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 35 |
| 37 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 35 |
| 38 | 2 | 3 | 5 | 5 | 4 | 5 | 4 | 4 | 32 |
| 39 | 4 | 4 | 5 | 4 | 3 | 4 | 4 | 5 | 33 |
| 40 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 30 |
| 41 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 36 |
| 42 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 35 |
| 43 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 34 |
| 44 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 37 |
| 45 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 35 |
| 46 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 34 |
| 47 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 37 |
| 48 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 38 |
| 49 | 5 | 4 | 3 | 5 | 4 | 4 | 4 | 5 | 34 |
| 50 | 3 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 34 |
| 51 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 36 |
| 52 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 34 |

3. Variabel Penerapan Prinsip Akuntabilitas (X3)

| No. Responden | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | Total X3 |
|---------------|------|------|------|------|------|------|----------|
| 1 | 5 | 5 | 5 | 5 | 4 | 4 | 28 |
| 2 | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 3 | 4 | 4 | 4 | 5 | 5 | 5 | 27 |
| 4 | 4 | 4 | 4 | 5 | 5 | 5 | 27 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 6 | 5 | 4 | 4 | 5 | 4 | 4 | 26 |
| 7 | 5 | 4 | 5 | 5 | 5 | 4 | 28 |
| 8 | 5 | 4 | 4 | 4 | 5 | 4 | 26 |
| 9 | 5 | 4 | 5 | 5 | 5 | 4 | 28 |
| 10 | 5 | 5 | 4 | 4 | 5 | 5 | 28 |
| 11 | 3 | 3 | 3 | 4 | 4 | 4 | 21 |
| 12 | 5 | 4 | 4 | 3 | 4 | 4 | 24 |
| 13 | 5 | 5 | 5 | 5 | 4 | 5 | 29 |
| 14 | 4 | 4 | 5 | 4 | 5 | 5 | 27 |
| 15 | 4 | 4 | 5 | 5 | 5 | 4 | 27 |
| 16 | 4 | 4 | 5 | 4 | 5 | 5 | 27 |
| 17 | 5 | 5 | 5 | 5 | 4 | 3 | 27 |
| 18 | 5 | 5 | 4 | 4 | 5 | 5 | 28 |

| | | | | | | | |
|----|---|---|---|---|---|---|----|
| 19 | 5 | 5 | 5 | 4 | 5 | 5 | 29 |
| 20 | 4 | 5 | 4 | 5 | 5 | 5 | 28 |
| 21 | 4 | 4 | 4 | 4 | 5 | 4 | 25 |
| 22 | 4 | 5 | 4 | 4 | 5 | 4 | 26 |
| 23 | 4 | 4 | 4 | 4 | 3 | 3 | 22 |
| 24 | 5 | 5 | 4 | 5 | 5 | 5 | 29 |
| 25 | 4 | 5 | 4 | 5 | 4 | 4 | 26 |
| 26 | 4 | 5 | 5 | 4 | 5 | 5 | 28 |
| 27 | 5 | 5 | 4 | 4 | 5 | 4 | 27 |
| 28 | 5 | 5 | 5 | 4 | 5 | 5 | 29 |
| 29 | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 30 | 5 | 5 | 4 | 5 | 5 | 5 | 29 |
| 31 | 5 | 5 | 4 | 5 | 5 | 5 | 29 |
| 32 | 5 | 5 | 5 | 4 | 5 | 5 | 29 |
| 33 | 5 | 5 | 4 | 4 | 4 | 4 | 26 |
| 34 | 5 | 5 | 5 | 5 | 4 | 5 | 29 |
| 35 | 5 | 5 | 4 | 4 | 5 | 5 | 28 |
| 36 | 4 | 5 | 5 | 5 | 4 | 4 | 27 |
| 37 | 5 | 4 | 4 | 5 | 5 | 4 | 27 |
| 38 | 4 | 3 | 4 | 4 | 4 | 5 | 24 |
| 39 | 4 | 4 | 4 | 5 | 5 | 5 | 27 |
| 40 | 4 | 4 | 5 | 4 | 4 | 4 | 25 |
| 41 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 42 | 3 | 3 | 4 | 4 | 5 | 4 | 23 |
| 43 | 4 | 4 | 5 | 4 | 4 | 4 | 25 |
| 44 | 5 | 5 | 5 | 5 | 4 | 5 | 29 |
| 45 | 4 | 4 | 4 | 4 | 5 | 5 | 26 |
| 46 | 5 | 5 | 5 | 5 | 5 | 4 | 29 |
| 47 | 5 | 5 | 5 | 5 | 5 | 4 | 29 |
| 48 | 4 | 4 | 4 | 5 | 5 | 4 | 26 |
| 49 | 4 | 4 | 5 | 4 | 4 | 5 | 26 |
| 50 | 5 | 5 | 5 | 4 | 5 | 5 | 29 |
| 51 | 5 | 4 | 5 | 5 | 5 | 5 | 29 |
| 52 | 5 | 4 | 5 | 5 | 5 | 5 | 29 |

4. Variabel Penerapan Prinsip Transparansi (X4)

| No. Responden | X4.1 | X4.2 | X4.3 | X4.4 | X4.5 | Total X4 |
|---------------|------|------|------|------|------|----------|
| 1 | 5 | 5 | 4 | 5 | 4 | 23 |
| 2 | 5 | 3 | 5 | 5 | 4 | 22 |
| 3 | 5 | 5 | 4 | 5 | 4 | 23 |
| 4 | 4 | 4 | 4 | 4 | 4 | 20 |
| 5 | 5 | 4 | 5 | 5 | 5 | 24 |

| | | | | | | |
|----|---|---|---|---|---|----|
| 6 | 5 | 5 | 5 | 5 | 5 | 25 |
| 7 | 5 | 5 | 5 | 5 | 5 | 25 |
| 8 | 5 | 4 | 4 | 5 | 4 | 22 |
| 9 | 5 | 4 | 5 | 5 | 5 | 24 |
| 10 | 5 | 5 | 4 | 4 | 4 | 22 |
| 11 | 4 | 5 | 5 | 4 | 4 | 22 |
| 12 | 4 | 5 | 4 | 4 | 4 | 21 |
| 13 | 5 | 4 | 5 | 5 | 4 | 23 |
| 14 | 4 | 3 | 3 | 4 | 3 | 17 |
| 15 | 5 | 4 | 4 | 4 | 4 | 21 |
| 16 | 5 | 5 | 4 | 5 | 5 | 24 |
| 17 | 5 | 4 | 4 | 5 | 4 | 22 |
| 18 | 5 | 5 | 5 | 4 | 5 | 24 |
| 19 | 5 | 5 | 4 | 5 | 4 | 23 |
| 20 | 5 | 5 | 4 | 4 | 5 | 23 |
| 21 | 4 | 4 | 4 | 5 | 2 | 19 |
| 22 | 4 | 5 | 4 | 5 | 5 | 23 |
| 23 | 4 | 4 | 4 | 5 | 4 | 21 |
| 24 | 5 | 5 | 5 | 5 | 5 | 25 |
| 25 | 5 | 4 | 4 | 4 | 4 | 21 |
| 26 | 4 | 4 | 4 | 4 | 5 | 21 |
| 27 | 4 | 4 | 5 | 4 | 4 | 21 |
| 28 | 5 | 5 | 5 | 4 | 5 | 24 |
| 29 | 5 | 4 | 3 | 4 | 4 | 20 |
| 30 | 5 | 5 | 5 | 5 | 5 | 25 |
| 31 | 5 | 4 | 5 | 4 | 4 | 22 |
| 32 | 5 | 5 | 4 | 5 | 4 | 23 |
| 33 | 5 | 5 | 5 | 4 | 4 | 23 |
| 34 | 5 | 5 | 5 | 5 | 5 | 25 |
| 35 | 4 | 3 | 5 | 5 | 3 | 20 |
| 36 | 4 | 5 | 3 | 5 | 3 | 20 |
| 37 | 4 | 4 | 5 | 4 | 5 | 22 |
| 38 | 4 | 4 | 5 | 4 | 5 | 22 |
| 39 | 5 | 5 | 5 | 5 | 4 | 24 |
| 40 | 4 | 4 | 5 | 4 | 5 | 22 |
| 41 | 4 | 4 | 4 | 5 | 4 | 21 |
| 42 | 4 | 4 | 5 | 4 | 5 | 22 |
| 43 | 4 | 5 | 3 | 5 | 3 | 20 |
| 44 | 4 | 4 | 5 | 5 | 4 | 22 |
| 45 | 4 | 4 | 5 | 4 | 4 | 21 |
| 46 | 5 | 5 | 4 | 5 | 4 | 23 |
| 47 | 5 | 5 | 5 | 4 | 5 | 24 |
| 48 | 5 | 4 | 5 | 5 | 4 | 23 |
| 49 | 4 | 4 | 5 | 4 | 4 | 21 |
| 50 | 5 | 5 | 5 | 5 | 5 | 25 |
| 51 | 5 | 5 | 4 | 5 | 4 | 23 |

5. Variabel Efektivitas Pengelolaan Keuangan Sekolah (Y)

| No. Responden | Y1 | Y2 | Y3 | Y4 | Y5 | Y6 | Y7 | Total Y |
|---------------|----|----|----|----|----|----|----|---------|
| 1 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 29 |
| 2 | 4 | 4 | 4 | 5 | 4 | 5 | 3 | 29 |
| 3 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 30 |
| 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 33 |
| 6 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 30 |
| 7 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 33 |
| 8 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 29 |
| 9 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 34 |
| 10 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 31 |
| 11 | 4 | 5 | 4 | 3 | 4 | 5 | 5 | 30 |
| 12 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 29 |
| 13 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 32 |
| 14 | 4 | 4 | 4 | 3 | 4 | 5 | 5 | 29 |
| 15 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 29 |
| 16 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 29 |
| 17 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 33 |
| 18 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 33 |
| 19 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 32 |
| 20 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 34 |
| 21 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 32 |
| 22 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 30 |
| 23 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 30 |
| 24 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 33 |
| 25 | 4 | 5 | 4 | 4 | 3 | 4 | 3 | 27 |
| 26 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 26 |
| 27 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 29 |
| 28 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 29 |
| 29 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 32 |
| 30 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 31 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 33 |
| 32 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 32 |
| 33 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 34 |
| 34 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 34 |
| 35 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 32 |
| 36 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 30 |
| 37 | 4 | 4 | 5 | 4 | 3 | 5 | 5 | 30 |
| 38 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 31 |
| 39 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 31 |
| 40 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 30 |
| 41 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 34 |

| | | | | | | | | |
|----|---|---|---|---|---|---|---|----|
| 42 | 4 | 4 | 4 | 5 | 3 | 4 | 4 | 28 |
| 43 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 29 |
| 44 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 30 |
| 45 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 31 |
| 46 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 31 |
| 47 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 33 |
| 48 | 4 | 4 | 4 | 5 | 4 | 3 | 5 | 29 |
| 49 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 30 |
| 50 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 33 |
| 51 | 4 | 4 | 4 | 5 | 4 | 2 | 4 | 27 |
| 52 | 4 | 4 | 4 | 5 | 4 | 2 | 5 | 28 |



Lampiran 3 Hasil Uji Instrumen Penelitian

- 1. Hasil Uji Validitas Variabel Tingkat Pendidikan Pengelola Keuangan (X1)**
- 2. Hasil Uji Validitas Variabel Pengalaman Kerja (X2)**
- 3. Hasil Uji Validitas Variabel Penerapan Prinsip Akuntabilitas (X3)**
- 4. Hasil Uji Validitas Variabel Penerapan Prinsip Transparansi (X4)**
- 5. Hasil Uji Validitas Variabel Efektivitas Pengelolaan Keuangan Sekolah (Y)**



Correlations

| | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | Total |
|------|---------------------|--------|--------|-------|------|-------|-------|------|--------|
| X1.1 | Pearson Correlation | 1 | .538** | .119 | .177 | .237 | .103 | .316 | .619** |
| | Sig. (2-tailed) | | .002 | .532 | .350 | .206 | .587 | .089 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.2 | Pearson Correlation | .538** | 1 | .126 | .295 | .261 | .407* | .247 | .709** |
| | Sig. (2-tailed) | .002 | | .508 | .114 | .164 | .026 | .187 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.3 | Pearson Correlation | .119 | .126 | 1 | .346 | -.071 | .085 | .301 | .474** |
| | Sig. (2-tailed) | .532 | .508 | | .061 | .708 | .654 | .106 | .008 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.4 | Pearson Correlation | .177 | .295 | .346 | 1 | .346 | .064 | .136 | .624** |
| | Sig. (2-tailed) | .350 | .114 | .061 | | .061 | .738 | .474 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.5 | Pearson Correlation | .237 | .261 | -.071 | .346 | 1 | .085 | .063 | .474** |
| | Sig. (2-tailed) | .206 | .164 | .708 | .061 | | .654 | .739 | .008 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.6 | Pearson Correlation | .103 | .407* | .085 | .064 | .085 | 1 | .235 | .497** |
| | Sig. (2-tailed) | .587 | .026 | .654 | .738 | .654 | | .212 | .005 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.7 | Pearson Correlation | .316 | .247 | .301 | .136 | .063 | .235 | 1 | .577** |

| | | | | | | | | | |
|-------|---------------------|--------|--------|--------|--------|--------|--------|--------|------|
| | Sig. (2-tailed) | .089 | .187 | .106 | .474 | .739 | .212 | | .001 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Total | Pearson Correlation | .619** | .709** | .474** | .624** | .474** | .497** | .577** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .008 | .000 | .008 | .005 | .001 | |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |

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

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



Correlations

| | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | X2.8 | Total |
|------|---------------------|--------|--------|-------|--------|--------|--------|--------|--------|--------|
| X2.1 | Pearson Correlation | 1 | .739** | .167 | .286 | .455* | .387* | .416* | .567** | .782** |
| | Sig. (2-tailed) | | .000 | .378 | .125 | .012 | .035 | .022 | .001 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.2 | Pearson Correlation | .739** | 1 | .296 | .243 | .628** | .389* | .273 | .552** | .804** |
| | Sig. (2-tailed) | .000 | | .112 | .196 | .000 | .034 | .144 | .002 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.3 | Pearson Correlation | .167 | .296 | 1 | .352 | .254 | .365* | -.031 | .265 | .486** |
| | Sig. (2-tailed) | .378 | .112 | | .057 | .175 | .047 | .871 | .157 | .006 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.4 | Pearson Correlation | .286 | .243 | .352 | 1 | .554** | .521** | .191 | .399* | .620** |
| | Sig. (2-tailed) | .125 | .196 | .057 | | .001 | .003 | .313 | .029 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.5 | Pearson Correlation | .455* | .628** | .254 | .554** | 1 | .611** | .469** | .619** | .816** |
| | Sig. (2-tailed) | .012 | .000 | .175 | .001 | | .000 | .009 | .000 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.6 | Pearson Correlation | .387* | .389* | .365* | .521** | .611** | 1 | .300 | .487** | .699** |
| | Sig. (2-tailed) | .035 | .034 | .047 | .003 | .000 | | .107 | .006 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.7 | Pearson Correlation | .416* | .273 | -.031 | .191 | .469** | .300 | 1 | .236 | .497** |

| | | | | | | | | | | |
|-------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | Sig. (2-tailed) | .022 | .144 | .871 | .313 | .009 | .107 | | .210 | .005 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.8 | Pearson Correlation | .567** | .552** | .265 | .399* | .619** | .487** | .236 | 1 | .742** |
| | Sig. (2-tailed) | .001 | .002 | .157 | .029 | .000 | .006 | .210 | | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Total | Pearson Correlation | .782** | .804** | .486** | .620** | .816** | .699** | .497** | .742** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .006 | .000 | .000 | .000 | .005 | .000 | |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |

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

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



Correlations

| | | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | Total |
|------|---------------------|-------|-------|-------|-------|--------|--------|--------|
| X3.1 | Pearson Correlation | 1 | .432* | .388* | .159 | .025 | .020 | .581** |
| | Sig. (2-tailed) | | .017 | .034 | .401 | .894 | .918 | .001 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.2 | Pearson Correlation | .432* | 1 | .205 | .105 | .232 | .330 | .670** |
| | Sig. (2-tailed) | .017 | | .276 | .579 | .218 | .075 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.3 | Pearson Correlation | .388* | .205 | 1 | .265 | .084 | .078 | .581** |
| | Sig. (2-tailed) | .034 | .276 | | .157 | .660 | .682 | .001 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.4 | Pearson Correlation | .159 | .105 | .265 | 1 | -.054 | .000 | .425* |
| | Sig. (2-tailed) | .401 | .579 | .157 | | .776 | 1.000 | .019 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.5 | Pearson Correlation | .025 | .232 | .084 | -.054 | 1 | .639** | .563** |
| | Sig. (2-tailed) | .894 | .218 | .660 | .776 | | .000 | .001 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.6 | Pearson Correlation | .020 | .330 | .078 | .000 | .639** | 1 | .616** |
| | Sig. (2-tailed) | .918 | .075 | .682 | 1.000 | .000 | | .000 |

| | | | | | | | | |
|-------|---------------------|--------|--------|--------|-------|--------|--------|----|
| N | | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Total | Pearson Correlation | .581** | .670** | .581** | .425* | .563** | .616** | 1 |
| | Sig. (2-tailed) | .001 | .000 | .001 | .019 | .001 | .000 | |
| N | | 30 | 30 | 30 | 30 | 30 | 30 | 30 |

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

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



VARIABEL PENERAPAN PRINSIP TRANSPARANSI (X4)

Correlations

| | | X4.1 | X4.2 | X4.3 | X4.4 | X4.5 | Total |
|-------|---------------------|--------|--------|--------|--------|--------|--------|
| X4.1 | Pearson Correlation | 1 | .225 | .244 | .308 | .390* | .617** |
| | Sig. (2-tailed) | | .233 | .194 | .097 | .033 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 |
| X4.2 | Pearson Correlation | .225 | 1 | .242 | .069 | .478** | .651** |
| | Sig. (2-tailed) | .233 | | .197 | .716 | .007 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 |
| X4.3 | Pearson Correlation | .244 | .242 | 1 | .263 | .486** | .702** |
| | Sig. (2-tailed) | .194 | .197 | | .160 | .006 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 |
| X4.4 | Pearson Correlation | .308 | .069 | .263 | 1 | .088 | .476** |
| | Sig. (2-tailed) | .097 | .716 | .160 | | .645 | .008 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 |
| X4.5 | Pearson Correlation | .390* | .478** | .486** | .088 | 1 | .794** |
| | Sig. (2-tailed) | .033 | .007 | .006 | .645 | | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 |
| Total | Pearson Correlation | .617** | .651** | .702** | .476** | .794** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .008 | .000 | |
| | N | 30 | 30 | 30 | 30 | 30 | 30 |

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

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



Correlations

| | | X5.1 | X5.2 | X5.3 | X5.4 | X5.5 | X5.6 | X5.7 | Total |
|------|---------------------|--------|--------|-------|-------|--------|-------|--------|--------|
| X5.1 | Pearson Correlation | 1 | .508** | .208 | .129 | .408* | .451* | .464** | .743** |
| | Sig. (2-tailed) | | .004 | .271 | .498 | .025 | .012 | .010 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X5.2 | Pearson Correlation | .508** | 1 | .272 | .095 | .022 | .384* | .304 | .586** |
| | Sig. (2-tailed) | .004 | | .146 | .618 | .907 | .036 | .102 | .001 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X5.3 | Pearson Correlation | .208 | .272 | 1 | .116 | .000 | .067 | .348 | .469** |
| | Sig. (2-tailed) | .271 | .146 | | .541 | 1.000 | .724 | .060 | .009 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X5.4 | Pearson Correlation | .129 | .095 | .116 | 1 | .171 | .180 | -.087 | .385* |
| | Sig. (2-tailed) | .498 | .618 | .541 | | .366 | .342 | .649 | .036 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X5.5 | Pearson Correlation | .408* | .022 | .000 | .171 | 1 | .308 | .488** | .613** |
| | Sig. (2-tailed) | .025 | .907 | 1.000 | .366 | | .097 | .006 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X5.6 | Pearson Correlation | .451* | .384* | .067 | .180 | .308 | 1 | .351 | .642** |
| | Sig. (2-tailed) | .012 | .036 | .724 | .342 | .097 | | .057 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X5.7 | Pearson Correlation | .464** | .304 | .348 | -.087 | .488** | .351 | 1 | .720** |
| | Sig. (2-tailed) | .010 | .102 | .060 | .649 | .006 | .057 | | .000 |

| | | | | | | | | | |
|-------|---------------------|--------|--------|--------|-------|--------|--------|--------|----|
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Total | Pearson Correlation | .743** | .586** | .469** | .385* | .613** | .642** | .720** | 1 |
| | Sig. (2-tailed) | .000 | .001 | .009 | .036 | .000 | .000 | .000 | |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |

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

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



HASIL UJI RELIABILITAS VARIABEL TINGKAT PENDIDIKAN (X1)

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .648 | 7 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| X1.1 | 26.9000 | 3.748 | .420 | .592 |
| X1.2 | 26.8333 | 3.661 | .566 | .553 |
| X1.3 | 26.8667 | 4.189 | .270 | .636 |
| X1.4 | 26.8667 | 3.568 | .379 | .607 |
| X1.5 | 26.8667 | 4.189 | .270 | .636 |
| X1.6 | 27.1333 | 4.051 | .262 | .641 |
| X1.7 | 26.9333 | 3.857 | .367 | .609 |

HASIL UJI RELIABILITAS VARIABEL PENGALAMAN KERJA (X2)

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .827 | 8 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| X2.1 | 29.4000 | 9.145 | .652 | .794 |
| X2.2 | 29.5000 | 8.948 | .681 | .789 |
| X2.3 | 29.2667 | 11.582 | .326 | .836 |
| X2.4 | 29.3000 | 10.976 | .489 | .815 |
| X2.5 | 29.1333 | 10.395 | .751 | .784 |
| X2.6 | 29.0333 | 11.275 | .621 | .804 |
| X2.7 | 29.0667 | 11.857 | .372 | .827 |
| X2.8 | 29.1000 | 10.921 | .665 | .797 |

HASIL UJI RELIABILITAS VARIABEL AKUNTABILITAS (X3)

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .650 | 6 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| X3.1 | 22.3667 | 3.551 | .347 | .619 |
| X3.2 | 22.4667 | 3.292 | .481 | .571 |
| X3.3 | 22.5000 | 3.500 | .373 | .610 |
| X3.4 | 22.4333 | 3.840 | .200 | .668 |
| X3.5 | 22.3000 | 3.597 | .337 | .622 |
| X3.6 | 22.6000 | 2.800 | .551 | .532 |

HASIL UJI RELIABILITAS VARIABEL TRANSPARANSI (X4)

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .664 | 5 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| X4.1 | 17.6333 | 2.792 | .429 | .614 |
| X4.2 | 17.9000 | 2.507 | .393 | .625 |
| X4.3 | 18.0000 | 2.414 | .476 | .584 |
| X4.4 | 17.7667 | 3.013 | .235 | .683 |
| X4.5 | 18.0333 | 2.033 | .575 | .526 |



HASIL UJI RELIABILITAS

VARIABEL EFEKTIVITAS PENGELOLAAN KEUANGAN (Y)

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .689 | 7 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|----|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| Y1 | 26.5000 | 3.914 | .622 | .601 |
| Y2 | 26.4667 | 4.257 | .416 | .652 |
| Y3 | 26.3667 | 4.516 | .271 | .686 |
| Y4 | 26.6000 | 4.662 | .142 | .723 |
| Y5 | 26.4667 | 3.982 | .400 | .655 |
| Y6 | 26.4333 | 4.116 | .484 | .635 |
| Y7 | 26.3667 | 3.551 | .523 | .616 |



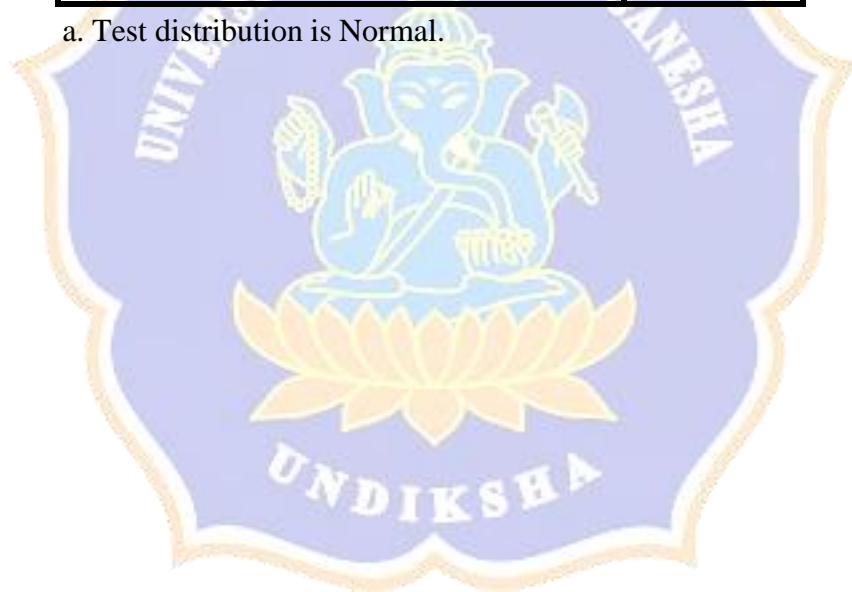
Lampiran 4 Hasil Uji Asumsi Klasik

UJI NORMALITAS

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|--------------------------------|----------------|-------------------------|
| N | | 52 |
| Normal Parameters ^a | Mean | .0000000 |
| | Std. Deviation | 1.95368878 |
| Most Extreme Differences | Absolute | .072 |
| | Positive | .062 |
| | Negative | -.072 |
| Kolmogorov-Smirnov Z | | .516 |
| Asymp. Sig. (2-tailed) | | .953 |

a. Test distribution is Normal.



UJI MULTIKOLINEARITAS

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------------------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
| | B | Std. Error | Beta | | | Tolerance | VIF |
| (Constant) | 14.109 | 5.129 | | 2.751 | .008 | | |
| Tingkat Pendidikan | .094 | .121 | .108 | .774 | .443 | .868 | 1.152 |
| Pengalaman Kerja | .197 | .097 | .285 | 2.024 | .049 | .852 | 1.174 |
| Penerapan Akuntabilitas | .097 | .169 | .086 | .572 | .570 | .747 | 1.340 |
| Penerapan Transparansi | .205 | .188 | .162 | 1.092 | .280 | .769 | 1.301 |

a. Dependent Variable: Efektivitas Pengelolaan Keuangan

UJI HETEROSKEDASTISITAS

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------------------------|-----------------------------|------------|---------------------------|-------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | .475 | 3.171 | | .150 | .882 |
| Tingkat Pendidikan | -.041 | .075 | -.083 | -.544 | .589 |
| Pengalaman Kerja | .070 | .060 | .179 | 1.161 | .252 |
| Penerapan Akuntabilitas | .070 | .105 | .110 | .669 | .507 |
| Penerapan Transparansi | -.091 | .116 | -.126 | -.781 | .439 |

a. Dependent Variable: RES2

Lampiran 5 Hasil Uji Hipotesis

UJI ANALISIS REGESI LINIER BERGANDA DAN UJI T

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------------------------|-----------------------------|------------|---------------------------|-------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | 14.109 | 5.129 | | 2.751 | .008 |
| Tingkat Pendidikan | .236 | .115 | .279 | 2.054 | .045 |
| Pengalaman Kerja | .264 | .091 | .381 | 2.909 | .005 |
| Penerapan Akuntabilitas | .319 | .153 | .283 | 2.089 | .042 |
| Penerapan Transparansi | .389 | .171 | .307 | 2.282 | .027 |

a. Dependent Variable: Efektivitas Pengelolaan Keuangan Sekolah

UJI KOEFISIEN DETERMINASI

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .469 ^a | .397 | .325 | 2.00978 |

a. Predictors: (Constant), Penerapan Transparansi, Pengalaman Kerja, Tingkat Pendidikan, Penerapan Akuntabilitas

Lampiran 6 Foto Dokumentasi





Lampiran 7 Surat Ekspedisi



**KEMENTERIAN RISET TEKNOLOGI DAN PENDIDIKAN TINGGI
UNIVERSITAS PENDIDIKAN GANESHA
FAKULTAS EKONOMI
JURUSAN EKONOMI DAN AKUNTANSI**

Jalan Udayana Singaraja 81116, Kampus Tengah Singaraja Bali,
Telp (0362) 26830, e-mail :jur.ekonomi.akuntansi@undiksha.ac.id

**SURAT EKSPEDISI
TANDA TANGAN DAN CAP SMA/SMK NEGERI
KABUPATEN GIANYAR**

| No. | Nama Sekolah | Tanggal | Tanda Tangan dan Cap Sekolah |
|-----|------------------|-------------|------------------------------|
| 1. | SMK N 1 Ciayang | 20 Mei 2021 | |
| 2. | SMAN 1 Blahbatuh | 24 Mei 2021 | |
| 3. | SMAN 1 Gianyar | 24 Mei 2021 | |
| 4. | SMAN 1 Sulawati | 2 Juni 2021 | |



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TANDA TANGAN DAN CAP SMA/SMK NEGERI
KABUPATEN GIANYAR

| No. | Nama Sekolah | Tanggal | Tanda Tangan dan Cap Sekolah |
|-----|----------------------|-----------|------------------------------|
| 5. | SMAN Ubud | 3-6-2021 | |
| 6. | SMAN 1 TEGALLALANG | 3-6-2021 | |
| 7. | SMAN 1 Payangan | 3-6-2021 | |
| 8. | SMK N 1 Tegallalang. | 1-6-2021. | |



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KABUPATEN GIANYAR

| No. | Nama Sekolah | Tanggal | Tanda Tangan dan Cap Sekolah |
|-----|----------------------|-------------|------------------------------|
| 9. | SMK N 2. Tegallalay. | 4 Juni 2021 | |
| 10. | SMA N 1 Tampaksiring | 4 Juni 2021 | |
| 11. | SMK N 1 Mas Ubud. | 7 Juni 2021 | |
| 12. | SMK N 1 Tampaksiring | 7 Juni 2021 | |



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TANDA TANGAN DAN CAP SMA/SMK NEGERI
KABUPATEN GIANYAR

| No. | Nama Sekolah | Tanggal | Tanda Tangan dan Cap Sekolah |
|-----|------------------|-------------|------------------------------|
| 13. | SMK N. Sukawati | 8 Juni 2021 | |
| 14. | SMK N 3 Sukawati | 8 Juni 2021 | |
| 15. | | | |
| 16. | | | |



RIWAYAT HIDUP PENULIS



Agus Eka Septian Harianto dilahirkan di Gianyar, Bali pada tanggal 08 September 1999. Penulis merupakan anak pertama dari dua bersaudara, beragama Islam dan Berkebangsaan Indonesia. Penulis lahir dari pasangan suami istri Bapak Mohamad Saikoni dan Ibu Komang Gek Sriwahyuni. Berlatarbelakang dari keluarga pedagang, ibu serta bapak dari penulis hanya berpendidikan sampai Sekolah Menengah Pertama

Penulis dapat mengantarkan penulis sampai mendapatkan gelar Strata 1 (S1). Alamat tinggal penulis di Lingkungan Selat, Kelurahan Samplangan, Kecamatan Gianyar, Kabupaten Gianyar, Bali. Penulis menyelesaikan pendidikan dasar di SD N 4 Gianyar lulus pada tahun 2011. Kemudian melanjutkan ke pendidikan menengah pertama di SMP N 2 Gianyar lulus pada tahun 2014. Pada tahun 2017 penulis lulus pendidikan menengah atas di SMK N 1 Gianyar jurusan Akuntansi dan kemudian melanjutkan pendidikan Strata 1 pada Program Studi S1 Akuntansi, Jurusan Ekonomi dan Akuntansi, Universitas Pendidikan Ganesha. Tahun 2021 penulis menyelesaikan Skripsi dengan judul “Pengaruh Tingkat Pendidikan Pengelola Keuangan, Pengalaman Kerja, Penerapan Prinsip Akuntabilitas dan Transparansi Terhadap Efektivitas Pengelolaan Keuangan Sekolah (Studi Empiris Pada SMA/SMK Negeri di Kabupaten Gianyar”.

