

## HASIL PENELITIAN

### 1. Deskripsi Responden

#### Jenis Kelamin

	Frequency	Percent	Valid Percent	Cumulative Percent
Laki-Laki	52	86,7	86,7	86,7
Valid Perempuan	8	13,3	13,3	100,0
Total	60	100,0	100,0	

#### Usia

	Frequency	Percent	Valid Percent	Cumulative Percent
20-30 tahun	6	10,0	10,0	10,0
Valid 31-40 tahun	27	45,0	45,0	55,0
>40 tahun	27	45,0	45,0	100,0
Total	60	100,0	100,0	

#### Pendidikan Terakhir

	Frequency	Percent	Valid Percent	Cumulative Percent
SMA	47	78,3	78,3	78,3
Valid D3	4	6,7	6,7	85,0
S1	9	15,0	15,0	100,0
Total	60	100,0	100,0	

### Devisi Kerja

	Frequenc y	Percent	Valid Percent	Cumulative Percent
Kelapa Desa	9	15,0	15,0	15,0
Sekertaris Desa	12	20,0	20,0	35,0
Valid Bendahara Desa	11	18,3	18,3	53,3
Lain-Lain	28	46,7	46,7	100,0
Total	60	100,0	100,0	

### Pengalaman Kerja

	Frequenc y	Percent	Valid Percent	Cumulative Percent
<1 tahun	2	3,3	3,3	3,3
Valid 1-10 tahun	56	93,3	93,3	96,7
>10 tahun	2	3,3	3,3	100,0
Total	60	100,0	100,0	

## 2. Statistik Deskriptif

### Descriptive Statistics

	N	Minimu m	Maximu m	Mean	Std. Deviation
Kinerja Keuangan Pemerintah	60	22	43	33,50	4,421
Akuntabilitas	60	29	49	41,50	3,629
Transparansi	60	14	35	27,32	3,544
Valid N (listwise)	60				

### 3. Hasil Uji Validitas

#### a. Variabel X1 (Akuntabilitas)

#### Correlations

		X1.1	X1.2	X1.3	X1.4	X1.5
X1.1	Pearson Correlation	1	,288*	,097	,150	,402**
	Sig. (2-tailed)		,026	,463	,252	,001
	N	60	60	60	60	60
X1.2	Pearson Correlation	,288*	1	,270*	,098	,274*
	Sig. (2-tailed)	,026		,037	,454	,034
	N	60	60	60	60	60
X1.3	Pearson Correlation	,097	,270*	1	,064	,186
	Sig. (2-tailed)	,463	,037		,628	,154
	N	60	60	60	60	60
X1.4	Pearson Correlation	,150	,098	,064	1	,120
	Sig. (2-tailed)	,252	,454	,628		,363
	N	60	60	60	60	60
X1.5	Pearson Correlation	,402**	,274*	,186	,120	1
	Sig. (2-tailed)	,001	,034	,154	,363	
	N	60	60	60	60	60
X1.6	Pearson Correlation	,429**	,516**	,309*	,031	,470**
	Sig. (2-tailed)	,001	,000	,016	,812	,000
	N	60	60	60	60	60
X1.7	Pearson Correlation	-,107	,191	,358**	,090	,288*
	Sig. (2-tailed)	,416	,143	,005	,496	,026
	N	60	60	60	60	60
X1.8	Pearson Correlation	,308*	-,031	,151	,123	,414**
	Sig. (2-tailed)	,017	,811	,249	,348	,001
	N	60	60	60	60	60
X1.9	Pearson Correlation	,046	,166	,381**	,242	,223
	Sig. (2-tailed)	,724	,205	,003	,063	,086

N	60	60	60	60	60
X1.1 Pearson Correlation	,150	,340**	,405**	,185	,338**
0 Sig. (2-tailed)	,252	,008	,001	,156	,008
N	60	60	60	60	60
Total_X1 Pearson Correlation	,487**	,533**	,558**	,441**	,630**
0 Sig. (2-tailed)	,000	,000	,000	,000	,000
N	60	60	60	60	60

**b. Variabel X1 (Akuntabilitas) Lanjutan**

X1.6	X1.7	X1.8	X1.9	X1.10	Total_X1
,429**	-,107	,308*	,046	,150	,487**
,001	,416	,017	,724	,252	,000
60	60	60	60	60	60
,516**	,191	-,031	,166	,340**	,533**
,000	,143	,811	,205	,008	,000
60	60	60	60	60	60
,309*	,358**	,151	,381**	,405**	,558**
,016	,005	,249	,003	,001	,000
60	60	60	60	60	60
,031	,090	,123	,242	,185	,441**
,812	,496	,348	,063	,156	,000
60	60	60	60	60	60
,470**	,288*	,414**	,223	,338**	,630**
,000	,026	,001	,086	,008	,000
60	60	60	60	60	60
1	,221	,232	,294*	,291*	,653**
60	,090	,075	,023	,024	,000
60	60	60	60	60	60
,221	1	,374**	,463**	,237	,571**
,090	60	,003	,000	,068	,000
60	60	60	60	60	60
,232	,374**	1	,493**	,178	,535**
,075	,003	60	,000	,173	,000
60	60	60	60	60	60
,294*	,463**	,493**	1	,611**	,662**
,023	,000	,000	60	,000	,000
60	60	60	60	60	60

,291*	,237	,178	,611**	1	,615**
,024	,068	,173	,000		,000
60	60	60	60	60	60
,653**	,571**	,535**	,662**	,615**	1
,000	,000	,000	,000	,000	
60	60	60	60	60	60

**c. Variabel X2 (Transparansi)**

**Correlations**

		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	Total_X 2
X2. 1	Pearson Correlation	1	,677*	,212	-,012	,033	,064	,232	,495**
	Sig. (2- tailed)		,000	,103	,926	,799	,628	,075	,000
	N	60	60	60	60	60	60	60	60
X2. 2	Pearson Correlation	,677*	1	,167	,224	,266*	,137	,384*	,674**
	Sig. (2- tailed)	,000		,203	,086	,040	,297	,002	,000
	N	60	60	60	60	60	60	60	60
X2. 3	Pearson Correlation	,212	,167	1	,088	-,042	,187	,323*	,447**
	Sig. (2- tailed)	,103	,203		,503	,751	,152	,012	,000
	N	60	60	60	60	60	60	60	60
X2. 4	Pearson Correlation	-,012	,224	,088	1	,224	,339*	,264*	,596**
	Sig. (2- tailed)	,926	,086	,503		,085	,008	,042	,000
	N	60	60	60	60	60	60	60	60
X2. 5	Pearson Correlation	,033	,266*	-,042	,224	1	,043	,196	,530**
	Sig. (2- tailed)	,799	,040	,751	,085		,743	,134	,000
	N	60	60	60	60	60	60	60	60
X2. 6	Pearson Correlation	,064	,137	,187	,339*	,043	1	,462*	,538**

	Sig. (2-tailed)	,628	,297	,152	,008	,743		,000	,000
	N	60	60	60	60	60	60	60	60
X2.	Pearson Correlation	,232	,384*	,323*	,264*	,196	,462*	1	,669**
7	Sig. (2-tailed)	,075	,002	,012	,042	,134	,000		,000
	N	60	60	60	60	60	60	60	60
Tot	Pearson Correlation	,495*	,674*	,447**	,596*	,530*	,538*	,669*	1
al_	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	
X2	N	60	60	60	60	60	60	60	60

**d. Variabel Y (Kinerja Keuangan Pemerintah)**

**Correlations**

	Y.1	Y.2	Y.3	Y.4	Y.5
Y.1 Pearson Correlation	1	,426**	,338**	,343**	,193
Y.1 Sig. (2-tailed)		,001	,008	,007	,140
Y.1 N	60	60	60	60	60
Y.2 Pearson Correlation	,426**	1	,395**	,399**	,172
Y.2 Sig. (2-tailed)	,001		,002	,002	,188
Y.2 N	60	60	60	60	60
Y.3 Pearson Correlation	,338**	,395**	1	,320*	,183
Y.3 Sig. (2-tailed)	,008	,002		,013	,162
Y.3 N	60	60	60	60	60
Y.4 Pearson Correlation	,343**	,399**	,320*	1	,066
Y.4 Sig. (2-tailed)	,007	,002	,013		,618
Y.4 N	60	60	60	60	60
Y.5 Pearson Correlation	,193	,172	,183	,066	1

	Sig. (2-tailed)	,140	,188	,162	,618	
	N	60	60	60	60	60
	Pearson Correlation	,517**	,187	,297*	,348**	,273*
Y.6	Sig. (2-tailed)	,000	,152	,021	,006	,035
	N	60	60	60	60	60
	Pearson Correlation	,174	,011	,255*	,248	,399**
Y.7	Sig. (2-tailed)	,183	,931	,049	,056	,002
	N	60	60	60	60	60
	Pearson Correlation	,164	,118	,339**	,421**	,275*
Y.8	Sig. (2-tailed)	,211	,370	,008	,001	,033
	N	60	60	60	60	60
	Pearson Correlation	,162	,344**	,153	,419**	,221
Y.9	Sig. (2-tailed)	,216	,007	,243	,001	,089
	N	60	60	60	60	60
	Pearson Correlation	,561**	,505**	,557**	,657**	,552**
Tot	Sig. (2-tailed)	,000	,000	,000	,000	,000
al_	N	60	60	60	60	60
Y						

**e. Variabel Y (Kinerja Keuangan Pemerintah) Lanjutan**

Y.6	Y.7	Y.8	Y.9	Total_Y
,517**	,174	,164	,162	,561**
,000	,183	,211	,216	,000
60	60	60	60	60
,187	,011	,118	,344**	,505**
,152	,931	,370	,007	,000
60	60	60	60	60
,297*	,255*	,339**	,153	,557**
,021	,049	,008	,243	,000



60	60	60	60	60
,348**	,248	,421**	,419**	,657**
,006	,056	,001	,001	,000
60	60	60	60	60
,273*	,399**	,275*	,221	,552**
,035	,002	,033	,089	,000
60	60	60	60	60
1	,216	,304*	,171	,596**
	,098	,018	,192	,000
60	60	60	60	60
,216	1	,457**	,115	,587**
,098		,000	,380	,000
60	60	60	60	60
,304*	,457**	1	,438**	,708**
,018	,000		,000	,000
60	60	60	60	60
,171	,115	,438**	1	,597**
,192	,380	,000		,000
60	60	60	60	60
,596**	,587**	,708**	,597**	1
,000	,000	,000	,000	
60	60	60	60	60

#### 4. Hasil Uji Reliabilitas

##### a. Variabel X1 (Akuntabilitas)

###### Reliability Statistics

Cronbach's Alpha	N of Items
,734	10

##### b. Variabel X2 (Transparansi)

###### Reliability Statistics

Cronbach's Alpha	N of Items
,603	7

##### c. Variabel Y (Kinerja Keuangan Pemerintah)

###### Reliability Statistics

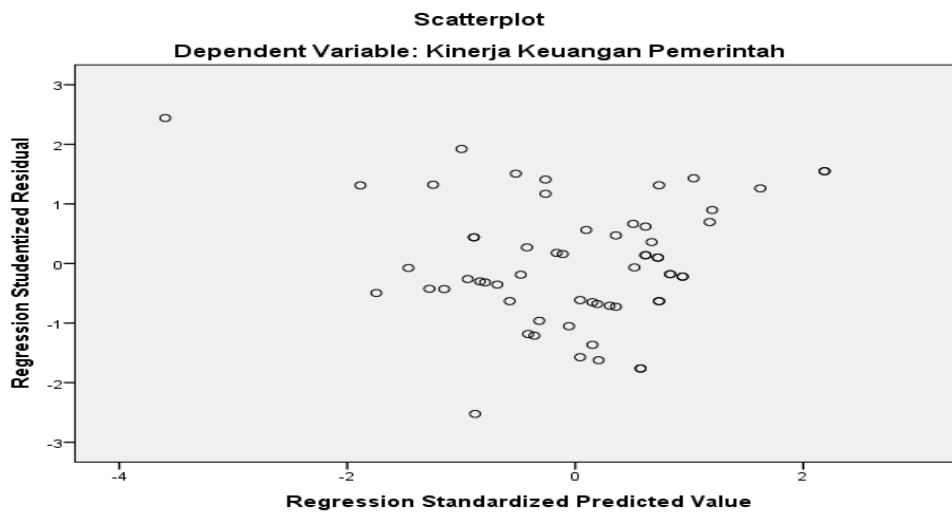
Cronbach's Alpha	N of Items
,761	9

## 5. Hasil Uji Multikolinieritas

**Coefficients<sup>a</sup>**

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
1 Akuntabilitas	,903	1,108
Transparansi	,903	1,108

## 6. Hasil Uji Heterokedastisitas



## 7. Hasil Uji Normalitas

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		60
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	4,15949593
Most Extreme Differences	Absolute	,080
	Positive	,071
	Negative	-,080
Kolmogorov-Smirnov Z		,621
Asymp. Sig. (2-tailed)		,835

a. Test distribution is Normal.

### 8. Hasil Uji Regresi Berganda

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients	
	B	Std. Error
(Constant)	19,507	6,765
1 Akuntabilitas	,081	,160
Transparansi	,389	,164

### 9. Hasil Uji Koefisien Determinasi (Uji R)

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,339 <sup>a</sup>	,115	,084	4,232

### 10. Hasil Uji Kelayakan Model (Uji F)

**ANOVA<sup>a</sup>**

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	132,217	2	66,109	3,691	,031 <sup>b</sup>
Residual	1020,783	57	17,908		
Total	1153,000	59			

### 11. Hasil Uji Hipotesis (Uji T)

**Coefficients<sup>a</sup>**

Model	t	Sig.
(Constant)	2,884	,006
1 Akuntabilitas	,507	,614
Transparansi	2,378	,021