**HASIL DAN PEMBAHASAN**

1. **Uji Distribusi Frekuensi Responden**

Pada uji distribusi frekuensi responden ini peneliti akan menguraikan hasil kuesioner yang telah diperoleh. Penelitian ini bertujuan untuk mengetahui bagaimana pengaruh antara Kompetensi Aparatur Desa, Pengendalian Intern terhadap Pencegahan Fraud dengan gaya kepemimpinan sebagai variabel pemoderasi atas Pengelolaan Keuangan Desa dengan responden/sampel sebanyak 104 orang perangkat desa. Untuk menjelaskan latar belakang responden yang menjadi sampel dalam penelitian ini, maka dibuatkan tabel deskripsi profil responden. Deskripsi profil responden terdiri dari jenis kelamin, usia, jenjang pendidikan, dan lama bekerja. Adapun data yang peneliti peroleh mengenai profil responden adalah sebagai berikut :

**Tabel 1. Deskripsi Profil Responden**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Keterangan** | **Frekuensi** | **Presentase** |
| 1. | Jenis Kelamin |  |  |
| a. | Laki-laki | 45 | 43% |
| b. | Perempuan | 59 | 57% |
|  | **Jumlah** | **104** | **100%** |
| 2. | Usia | Frekuensi | Presentase |
| a. | < 27 tahun | 5 | 5% |
| b. | 27 – 52 tahun | 96 | 92% |
| c. | > 52 tahun | 3 | 3% |
|  | **Jumlah** | **104** | **100%** |
| 3. | Pendidikan Terakhir | Frekuensi | Presentase |
| a. | SMA/SMK | 37 | 36% |
| b. | Diploma 1/2/3 | 8 | 8% |
| c. | S1 | 59 | 57% |
|  | **Jumlah** | **104** | **100%** |
| 4. | Lama Jabatan | Frekuensi | Presentase |
| a. | < 1 tahun | 2 | 2% |
| b. | 1 s.d 2 tahun | 5 | 5% |
| c. | > 2 tahun | 97 | 93% |
|  | **Jumlah** | **104** | **100%** |
| 5. | Terdapat kasus pengaduan dalam kurun 3 tahun terakhir |  |  |
| a. | Iya | 12 | 12% |
| b. | Tidak | 92 | 88% |
|  | **Jumlah** | **104** | **100%** |

**Sumber :** Data Kuesioner (diolah)

Berdasarkan tabel 1 pada klasifikasi jenis kelamin, 104 orang yang menjadi responden dalam penelitian ini berjenis kelamin laki-laki dengan persentase sebesar 43% sedangkan perempuan sebesar 57%. Pada klasifikasi usia, responden dalam penelitian ini paling banyak berusia antara 27-52 tahun dengan persentase sebesar 92% sedangkan responden berusia <27 tahun sebesar 5%, dan responden >52 tahun sebesar 3%. Pada klasifikasi pendidikan terakhir, responden dalam penelitian ini paling banyak berada pada jenjang pendidikan S1 dengan persentase sebesar 57% sedangkan paling sedikit jenjang pendidikan D1/2/3 dengan persentase sebesar 8%, dan sisanya sebesar 36% responden yang memiliki pendidikan terakhir SMA/SMK. Pada klasifikasi lama menjabat, responden dalam penelitian ini paling banyak >2 tahun dengan persentase sebesar 93% sedangkan responden dengan pengalaman menjabat <1 tahun sebesar 2%, dan responden dengan pengalaman menjabat 1 s.d 2 tahun sebesar 5%. Dari 104 orang yang menjadi responden dalam penelitian ini yang memiliki riwayat terdapat kasus pengaduan dalam kurun 3 tahun terakhir di desanya dengan persentase sebesar 12% menyatakan iya, sedangkan sisanya sebesar 88% menyatakan tidak memiliki riwayat terdapat kasus pengaduan dalam kurun 3 tahun terakhir di desanya.

1. **Uji Distribusi Frekuensi Jawaban**

**Dasar Interprestasi Skor Indikator Variabel Penelitian**

|  |  |  |
| --- | --- | --- |
| **No** | **Nilai Skor Rata-Rata Jawaban** | **Interprestasi** |
| 1 | 1 – 1,8 | Jelek / Rendah |
| 2 | >1,8 – 2,6 | Kurang |
| 3 | >2,6 – 3,4 | Cukup |
| 4 | >3,4 – 4,2 | Tinggi |
| 5 | >4,2 – 5,0 | Sangat baik / Sangat Tinggi |

**Sumber :** Sujana (2006:125) dalam Triningsih (2022)

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Statistics** | | | | | | | | | |
|  | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | Kompetensi Aparatur Desa |
| N | Valid | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 |
| Missing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mean | | 4,31 | 4,27 | 4,55 | 4,66 | 4,77 | 4,67 | 4,47 | 31,70 |
| Median | | 4,00 | 4,00 | 5,00 | 5,00 | 5,00 | 5,00 | 5,00 | 32,00 |
| Sum | | 371 | 367 | 391 | 401 | 410 | 402 | 384 | 2726 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X1.1** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | Netral | 15 | 17,4 | 17,4 | 17,4 |
| S | 29 | 33,7 | 33,7 | 51,2 |
| SS | 42 | 48,8 | 48,8 | 100,0 |
| Total | 86 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X1.2** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | Netral | 9 | 10,5 | 10,5 | 10,5 |
| S | 45 | 52,3 | 52,3 | 62,8 |
| SS | 32 | 37,2 | 37,2 | 100,0 |
| Total | 86 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X1.3** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | Netral | 2 | 2,3 | 2,3 | 2,3 |
| S | 35 | 40,7 | 40,7 | 43,0 |
| SS | 49 | 57,0 | 57,0 | 100,0 |
| Total | 86 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X1.4** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | Netral | 1 | 1,2 | 1,2 | 1,2 |
| S | 27 | 31,4 | 31,4 | 32,6 |
| SS | 58 | 67,4 | 67,4 | 100,0 |
| Total | 86 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X1.5** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | S | 20 | 23,3 | 23,3 | 23,3 |
| SS | 66 | 76,7 | 76,7 | 100,0 |
| Total | 86 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X1.6** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | Netral | 2 | 2,3 | 2,3 | 2,3 |
| S | 24 | 27,9 | 27,9 | 30,2 |
| SS | 60 | 69,8 | 69,8 | 100,0 |
| Total | 86 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X1.7** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | Netral | 5 | 5,8 | 5,8 | 5,8 |
| S | 36 | 41,9 | 41,9 | 47,7 |
| SS | 45 | 52,3 | 52,3 | 100,0 |
| Total | 86 | 100,0 | 100,0 |  |

Tabel 1 Distribusi Frekuensi Item Variabel Kompetensi Aparatur Desa (X1)

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Item** | **Skor Jawaban** | | | | | | | | | | **Nilai rata-rata** |
| **1** | | **2** | | **3** | | **4** | | **5** | |
| **F** | **%** | **F** | **%** | **F** | **%** | **F** | **%** | **F** | **%** |
| X1.1 | 0 | 0 | 0 | 0 | 15 | 17,4 | 29 | 33,7 | 42 | 48,8 | 4,31 |
| X1.2 | 0 | 0 | 0 | 0 | 9 | 10,5 | 45 | 52,3 | 32 | 37,2 | 4,27 |
| X1.3 | 0 | 0 | 0 | 0 | 2 | 2,3 | 35 | 40,7 | 49 | 57,0 | 4,55 |
| X1.4 | 0 | 0 | 0 | 0 | 1 | 1,2 | 27 | 31,4 | 58 | 67,4 | 4,66 |
| X1.5 | 0 | 0 | 0 | 0 | 0 | 0 | 20 | 23,3 | 66 | 76,7 | 4,77 |
| X1.6 | 0 | 0 | 0 | 0 | 2 | 2,3 | 24 | 27,9 | 60 | 69,8 | 4,67 |
| X1.7 | 0 | 0 | 0 | 0 | 5 | 5,8 | 36 | 41,9 | 45 | 52,3 | 4,47 |
| **Rata-rata Total Skor** | | | | | | | | | | | **4,53** |

Berdasarkan nilai rata-rata total skor variabel Kompetensi Aparatur Desa diketahui sebesar 4,53 yang berarti bahwa secara keseluruhan Aparatur Desa Kabupaten Sidoarjo memiliki kompetensi yang masuk dalam kategori **sangat baik**.

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Statistics** | | | | | | | | | |
|  | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | Pengendalian Intern |
| N | Valid | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 |
| Missing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mean | | 4,49 | 4,48 | 4,62 | 4,90 | 4,47 | 4,83 | 4,58 | 32,35 |
| Median | | 5,00 | 5,00 | 5,00 | 5,00 | 5,00 | 5,00 | 5,00 | 33,00 |
| Sum | | 386 | 385 | 397 | 421 | 384 | 415 | 394 | 2782 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X2.1** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | Netral | 8 | 9,3 | 9,3 | 9,3 |
| S | 28 | 32,6 | 32,6 | 41,9 |
| SS | 50 | 58,1 | 58,1 | 100,0 |
| Total | 86 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X2.2** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | Netral | 9 | 10,5 | 10,5 | 10,5 |
| S | 27 | 31,4 | 31,4 | 41,9 |
| SS | 50 | 58,1 | 58,1 | 100,0 |
| Total | 86 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X2.3** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | Netral | 3 | 3,5 | 3,5 | 3,5 |
| S | 27 | 31,4 | 31,4 | 34,9 |
| SS | 56 | 65,1 | 65,1 | 100,0 |
| Total | 86 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X2.4** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | Netral | 1 | 1,2 | 1,2 | 1,2 |
| S | 7 | 8,1 | 8,1 | 9,3 |
| SS | 78 | 90,7 | 90,7 | 100,0 |
| Total | 86 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X2.5** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | TS | 1 | 1,2 | 1,2 | 1,2 |
| Netral | 9 | 10,5 | 10,5 | 11,6 |
| S | 25 | 29,1 | 29,1 | 40,7 |
| SS | 51 | 59,3 | 59,3 | 100,0 |
| Total | 86 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X2.6** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | Netral | 1 | 1,2 | 1,2 | 1,2 |
| S | 13 | 15,1 | 15,1 | 16,3 |
| SS | 72 | 83,7 | 83,7 | 100,0 |
| Total | 86 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X2.7** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | TS | 1 | 1,2 | 1,2 | 1,2 |
| Netral | 5 | 5,8 | 5,8 | 7,0 |
| S | 23 | 26,7 | 26,7 | 33,7 |
| SS | 57 | 66,3 | 66,3 | 100,0 |
| Total | 86 | 100,0 | 100,0 |  |

Tabel 2 Distribusi Frekuensi Item Variabel Pengendalian Intern (X2)

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Item** | **Skor Jawaban** | | | | | | | | | | **Nilai rata-rata** |
| **1** | | **2** | | **3** | | **4** | | **5** | |
| **F** | **%** | **F** | **%** | **F** | **%** | **F** | **%** | **F** | **%** |
| X2.1 | 0 | 0 | 0 | 0 | 8 | 9,3 | 28 | 32,6 | 50 | 58,1 | 4,49 |
| X2.2 | 0 | 0 | 0 | 0 | 9 | 10,5 | 27 | 31,4 | 50 | 58,1 | 4,48 |
| X2.3 | 0 | 0 | 0 | 0 | 3 | 3,5 | 27 | 31,4 | 56 | 65,1 | 4,62 |
| X2.4 | 0 | 0 | 0 | 0 | 1 | 1,2 | 7 | 8,1 | 78 | 90,7 | 4,90 |
| X2.5 | 0 | 0 | 1 | 1,2 | 9 | 10,5 | 25 | 29,1 | 51 | 59,3 | 4,47 |
| X2.6 | 0 | 0 | 0 | 0 | 1 | 1,2 | 13 | 15,1 | 72 | 83,7 | 4,83 |
| X2.7 | 0 | 0 | 1 | 1,2 | 5 | 5,8 | 23 | 26,7 | 57 | 66,3 | 4,58 |
| **Rata-rata Total Skor** | | | | | | | | | | | **4,62** |

Berdasarkan nilai rata-rata total skor variabel Pengendalian Intern diketahui sebesar **4,62** yang berarti bahwa secara keseluruhan Pengendalian Intern atas Pengelolaan Keuangan Desa Kabupaten Sidoarjo memiliki kualitas yang masuk dalam kategori **sangat baik**.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Statistics** | | | | | | | |
|  | | Y1.1 | Y1.2 | Y1.3 | Y1.4 | Y1.5 | Pencegahan Fraud |
| N | Valid | 74 | 74 | 74 | 74 | 74 | 74 |
| Missing | 0 | 0 | 0 | 0 | 0 | 0 |
| Mean | | 4,93 | 4,63 | 4,83 | 4,74 | 4,72 | 23,85 |
| Median | | 5,00 | 5,00 | 5,00 | 5,00 | 5,00 | 25,00 |
| Sum | | 366 | 341 | 357 | 353 | 347 | 1764 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Y1.1** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | Netral | 1 | 1,2 | 1,2 | 1,2 |
| S | 4 | 4,7 | 4,7 | 5,8 |
| SS | 81 | 94,2 | 94,2 | 100,0 |
| Total | 86 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Y1.2** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | Netral | 5 | 5,8 | 5,8 | 5,8 |
| S | 22 | 25,6 | 25,6 | 31,4 |
| SS | 59 | 68,6 | 68,6 | 100,0 |
| Total | 86 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Y1.3** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | Netral | 3 | 3,5 | 3,5 | 3,5 |
| S | 9 | 10,5 | 10,5 | 14,0 |
| SS | 74 | 86,0 | 86,0 | 100,0 |
| Total | 86 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Y1.4** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | Netral | 2 | 2,3 | 2,3 | 2,3 |
| S | 18 | 20,9 | 20,9 | 23,3 |
| SS | 66 | 76,7 | 76,7 | 100,0 |
| Total | 86 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Y1.5** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | Netral | 1 | 1,2 | 1,2 | 1,2 |
| S | 22 | 25,6 | 25,6 | 26,7 |
| SS | 63 | 73,3 | 73,3 | 100,0 |
| Total | 86 | 100,0 | 100,0 |  |

Tabel 3 Distribusi Frekuensi Item Variabel Pencegahan Fraud (Y)

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Item** | **Skor Jawaban** | | | | | | | | | | **Nilai rata-rata** |
| **1** | | **2** | | **3** | | **4** | | **5** | |
| **F** | **%** | **F** | **%** | **F** | **%** | **F** | **%** | **F** | **%** |
| Y1.1 | 0 | 0 | 0 | 0 | 1 | 1,2 | 4 | 4,7 | 81 | 94,2 | 4,93 |
| Y1.2 | 0 | 0 | 0 | 0 | 5 | 5,8 | 22 | 25,6 | 59 | 68,6 | 4,63 |
| Y1.3 | 0 | 0 | 0 | 0 | 3 | 3,5 | 9 | 10,5 | 74 | 86,0 | 4,83 |
| Y1.4 | 0 | 0 | 0 | 0 | 2 | 2,3 | 18 | 20,9 | 66 | 76,7 | 4,74 |
| Y1.5 | 0 | 0 | 0 | 0 | 1 | 1,2 | 22 | 25,6 | 63 | 73,3 | 4,72 |
| **Rata-rata Total Skor** | | | | | | | | | | | **4,77** |

Berdasarkan nilai rata-rata total skor variabel Pengendalian Intern diketahui sebesar 4,77 yang berarti bahwa secara keseluruhan Pencegahan Fraud atas Pengelolaan Keuangan Desa Kabupaten Sidoarjo memiliki kualitas yang masuk dalam kategori **sangat baik**.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Statistics** | | | | | | | |
|  | | Z1.1 | Z1.2 | Z1.3 | Z1.4 | Z1.5 | Gaya Kepemimpinan |
| N | Valid | 74 | 74 | 74 | 74 | 74 | 74 |
| Missing | 0 | 0 | 0 | 0 | 0 | 0 |
| Mean | | 4,34 | 4,14 | 4,45 | 4,20 | 4,52 | 21,6512 |
| Median | | 4,00 | 4,00 | 5,00 | 4,00 | 5,00 | 21,5000 |
| Sum | | 317 | 304 | 327 | 308 | 331 | 1587,00 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Z1.1** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | TS | 1 | 1,2 | 1,2 | 1,2 |
| Netral | 7 | 8,1 | 8,1 | 9,3 |
| S | 40 | 46,5 | 46,5 | 55,8 |
| SS | 38 | 44,2 | 44,2 | 100,0 |
| Total | 86 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Z1.2** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | TS | 6 | 7,0 | 7,0 | 7,0 |
| Netral | 9 | 10,5 | 10,5 | 17,4 |
| S | 38 | 44,2 | 44,2 | 61,6 |
| SS | 33 | 38,4 | 38,4 | 100,0 |
| Total | 86 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Z1.3** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | TS | 1 | 1,2 | 1,2 | 1,2 |
| Netral | 9 | 10,5 | 10,5 | 11,6 |
| S | 26 | 30,2 | 30,2 | 41,9 |
| SS | 50 | 58,1 | 58,1 | 100,0 |
| Total | 86 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Z1.4** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | TS | 2 | 2,3 | 2,3 | 2,3 |
| Netral | 15 | 17,4 | 17,4 | 19,8 |
| S | 33 | 38,4 | 38,4 | 58,1 |
| SS | 36 | 41,9 | 41,9 | 100,0 |
| Total | 86 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Z1.5** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | Netral | 5 | 5,8 | 5,8 | 5,8 |
| S | 31 | 36,0 | 36,0 | 41,9 |
| SS | 50 | 58,1 | 58,1 | 100,0 |
| Total | 86 | 100,0 | 100,0 |  |

Tabel 4 Distribusi Frekuensi Item Variabel Gaya Kepemimpinan (Z)

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Item** | **Skor Jawaban** | | | | | | | | | | **Nilai rata-rata** |
| **1** | | **2** | | **3** | | **4** | | **5** | |
| **F** | **%** | **F** | **%** | **F** | **%** | **F** | **%** | **F** | **%** |
| Z1.1 | 0 | 0 | 1 | 1,4 | 8 | 10,8 | 34 | 45,9 | 31 | 41,9 | 4,34 |
| Z1.2 | 0 | 0 | 5 | 6,8 | 8 | 10,8 | 35 | 47,3 | 26 | 35,1 | 4,14 |
| Z1.3 | 0 | 0 | 1 | 1,4 | 8 | 10,8 | 24 | 32,4 | 41 | 55,4 | 4,45 |
| Z1.4 | 0 | 0 | 2 | 2,7 | 13 | 17,6 | 30 | 40,5 | 29 | 39,2 | 4,20 |
| Z1.5 | 0 | 0 | 2 | 2,7 | 3 | 4,1 | 27 | 36,5 | 42 | 56,8 | 4,52 |
| **Rata-rata Total Skor** | | | | | | | | | | | **4,33** |

Berdasarkan nilai rata-rata total skor variabel Gaya Kepemimpinan diketahui sebesar 4,33 yang berarti bahwa secara keseluruhan Gaya Kepemimpinan atas Pengelolaan Keuangan Desa Kabupaten Sidoarjo memiliki kualitas yang masuk dalam kategori **sangat baik**.

1. **Uji Validitas dan Reabilitas**
   1. **Uji Validitas**

Dari hasil uji validitas dapat dilihat bahwa **Corrected Item-Total Correlation** dari seluruh variabel  **> 0,30**

| **Item-Total Statistics** | | | | |
| --- | --- | --- | --- | --- |
|  | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| Y1.1 | 214,1628 | 289,738 | ,363 | ,902 |
| Y1.2 | 214,4651 | 283,546 | ,480 | ,900 |
| Y1.3 | 214,2674 | 286,716 | ,418 | ,901 |
| Y1.4 | 214,3488 | 284,018 | ,561 | ,899 |
| Y1.5 | 214,3721 | 282,119 | ,698 | ,898 |
| Pencegahan Fraud | 195,2442 | 254,163 | ,630 | ,895 |
| X1.1 | 214,7791 | 283,445 | ,374 | ,900 |
| X1.2 | 214,8256 | 282,569 | ,490 | ,899 |
| X1.3 | 214,5465 | 282,651 | ,576 | ,899 |
| X1.4 | 214,4302 | 283,236 | ,597 | ,899 |
| X1.5 | 214,3256 | 286,881 | ,449 | ,901 |
| X1.6 | 214,4186 | 283,329 | ,568 | ,899 |
| X1.7 | 214,6279 | 279,860 | ,654 | ,898 |
| Kompetensi Aparatur Desa | 187,3953 | 226,312 | ,706 | ,899 |
| X2.1 | 214,6047 | 280,407 | ,570 | ,898 |
| X2.2 | 214,6163 | 277,345 | ,692 | ,897 |
| X2.3 | 214,4767 | 278,582 | ,787 | ,897 |
| X2.4 | 214,1977 | 286,772 | ,569 | ,900 |
| X2.5 | 214,6279 | 277,107 | ,653 | ,897 |
| X2.6 | 214,2674 | 284,128 | ,665 | ,899 |
| X2.7 | 214,5116 | 279,665 | ,609 | ,898 |
| Pengendalian Intern | 186,7442 | 209,369 | ,868 | ,893 |
| Z1.1 | 214,7558 | 278,069 | ,662 | ,897 |
| Z1.2 | 214,9535 | 276,045 | ,578 | ,897 |
| Z1.3 | 214,6395 | 277,974 | ,617 | ,897 |
| Z1.4 | 214,8953 | 276,683 | ,601 | ,897 |
| Z1.5 | 214,5698 | 278,813 | ,706 | ,897 |
| Gaya Kepemimpinan | 197,4419 | 220,273 | ,695 | ,903 |

Atau melalui tabel correlation bahwa pearson correlation menunjukkan hasil bahwa **seluruh variabel valid.**

**r hitung > r tabel**

**r tabel : df = n-2 (n adalah jumlah data)**

r tabel : 86 - 2 = 84 🡪 **0,213**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | |
|  | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | Kompetensi Aparatur Desa |
| X1.1 | Pearson Correlation | 1 | ,384\*\* | ,378\*\* | ,284\*\* | ,193 | ,324\*\* | ,344\*\* | ,647\*\* |
| Sig. (2-tailed) |  | ,000 | ,000 | ,008 | ,074 | ,002 | ,001 | ,000 |
| N | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 |
| X1.2 | Pearson Correlation | ,384\*\* | 1 | ,419\*\* | ,285\*\* | ,231\* | ,442\*\* | ,614\*\* | ,716\*\* |
| Sig. (2-tailed) | ,000 |  | ,000 | ,008 | ,032 | ,000 | ,000 | ,000 |
| N | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 |
| X1.3 | Pearson Correlation | ,378\*\* | ,419\*\* | 1 | ,641\*\* | ,402\*\* | ,511\*\* | ,431\*\* | ,757\*\* |
| Sig. (2-tailed) | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 |
| X1.4 | Pearson Correlation | ,284\*\* | ,285\*\* | ,641\*\* | 1 | ,291\*\* | ,570\*\* | ,484\*\* | ,701\*\* |
| Sig. (2-tailed) | ,008 | ,008 | ,000 |  | ,007 | ,000 | ,000 | ,000 |
| N | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 |
| X1.5 | Pearson Correlation | ,193 | ,231\* | ,402\*\* | ,291\*\* | 1 | ,346\*\* | ,378\*\* | ,534\*\* |
| Sig. (2-tailed) | ,074 | ,032 | ,000 | ,007 |  | ,001 | ,000 | ,000 |
| N | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 |
| X1.6 | Pearson Correlation | ,324\*\* | ,442\*\* | ,511\*\* | ,570\*\* | ,346\*\* | 1 | ,523\*\* | ,742\*\* |
| Sig. (2-tailed) | ,002 | ,000 | ,000 | ,000 | ,001 |  | ,000 | ,000 |
| N | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 |
| X1.7 | Pearson Correlation | ,344\*\* | ,614\*\* | ,431\*\* | ,484\*\* | ,378\*\* | ,523\*\* | 1 | ,776\*\* |
| Sig. (2-tailed) | ,001 | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 |
| N | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 |
| Kompetensi Aparatur Desa | Pearson Correlation | ,647\*\* | ,716\*\* | ,757\*\* | ,701\*\* | ,534\*\* | ,742\*\* | ,776\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 |
| \*\*. 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 | Pengendalian Intern |
| X2.1 | Pearson Correlation | 1 | ,519\*\* | ,386\*\* | ,432\*\* | ,423\*\* | ,445\*\* | ,311\*\* | ,695\*\* |
| Sig. (2-tailed) |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,004 | ,000 |
| N | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 |
| X2.2 | Pearson Correlation | ,519\*\* | 1 | ,643\*\* | ,416\*\* | ,424\*\* | ,384\*\* | ,397\*\* | ,754\*\* |
| Sig. (2-tailed) | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 |
| X2.3 | Pearson Correlation | ,386\*\* | ,643\*\* | 1 | ,464\*\* | ,531\*\* | ,578\*\* | ,615\*\* | ,816\*\* |
| Sig. (2-tailed) | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 |
| X2.4 | Pearson Correlation | ,432\*\* | ,416\*\* | ,464\*\* | 1 | ,383\*\* | ,535\*\* | ,375\*\* | ,641\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 |
| N | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 |
| X2.5 | Pearson Correlation | ,423\*\* | ,424\*\* | ,531\*\* | ,383\*\* | 1 | ,586\*\* | ,507\*\* | ,769\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 |
| N | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 |
| X2.6 | Pearson Correlation | ,445\*\* | ,384\*\* | ,578\*\* | ,535\*\* | ,586\*\* | 1 | ,465\*\* | ,738\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 |
| N | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 |
| X2.7 | Pearson Correlation | ,311\*\* | ,397\*\* | ,615\*\* | ,375\*\* | ,507\*\* | ,465\*\* | 1 | ,725\*\* |
| Sig. (2-tailed) | ,004 | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 |
| N | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 |
| Pengendalian Intern | Pearson Correlation | ,695\*\* | ,754\*\* | ,816\*\* | ,641\*\* | ,769\*\* | ,738\*\* | ,725\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | |
|  | | Y1.1 | Y1.2 | Y1.3 | Y1.4 | Y1.5 | Pencegahan Fraud |
| Y1.1 | Pearson Correlation | 1 | ,382\*\* | ,674\*\* | ,359\*\* | ,358\*\* | ,659\*\* |
| Sig. (2-tailed) |  | ,000 | ,000 | ,001 | ,001 | ,000 |
| N | 86 | 86 | 86 | 86 | 86 | 86 |
| Y1.2 | Pearson Correlation | ,382\*\* | 1 | ,613\*\* | ,396\*\* | ,376\*\* | ,760\*\* |
| Sig. (2-tailed) | ,000 |  | ,000 | ,000 | ,000 | ,000 |
| N | 86 | 86 | 86 | 86 | 86 | 86 |
| Y1.3 | Pearson Correlation | ,674\*\* | ,613\*\* | 1 | ,628\*\* | ,468\*\* | ,868\*\* |
| Sig. (2-tailed) | ,000 | ,000 |  | ,000 | ,000 | ,000 |
| N | 86 | 86 | 86 | 86 | 86 | 86 |
| Y1.4 | Pearson Correlation | ,359\*\* | ,396\*\* | ,628\*\* | 1 | ,649\*\* | ,797\*\* |
| Sig. (2-tailed) | ,001 | ,000 | ,000 |  | ,000 | ,000 |
| N | 86 | 86 | 86 | 86 | 86 | 86 |
| Y1.5 | Pearson Correlation | ,358\*\* | ,376\*\* | ,468\*\* | ,649\*\* | 1 | ,746\*\* |
| Sig. (2-tailed) | ,001 | ,000 | ,000 | ,000 |  | ,000 |
| N | 86 | 86 | 86 | 86 | 86 | 86 |
| Pencegahan Fraud | Pearson Correlation | ,659\*\* | ,760\*\* | ,868\*\* | ,797\*\* | ,746\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 86 | 86 | 86 | 86 | 86 | 86 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | |

* 1. **Uji Reabilitas**

| **Item-Total Statistics** | | | | |
| --- | --- | --- | --- | --- |
|  | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| Y1.1 | 214,1628 | 289,738 | ,363 | ,902 |
| Y1.2 | 214,4651 | 283,546 | ,480 | ,900 |
| Y1.3 | 214,2674 | 286,716 | ,418 | ,901 |
| Y1.4 | 214,3488 | 284,018 | ,561 | ,899 |
| Y1.5 | 214,3721 | 282,119 | ,698 | ,898 |
| Pencegahan Fraud | 195,2442 | 254,163 | ,630 | ,895 |
| X1.1 | 214,7791 | 283,445 | ,374 | ,900 |
| X1.2 | 214,8256 | 282,569 | ,490 | ,899 |
| X1.3 | 214,5465 | 282,651 | ,576 | ,899 |
| X1.4 | 214,4302 | 283,236 | ,597 | ,899 |
| X1.5 | 214,3256 | 286,881 | ,449 | ,901 |
| X1.6 | 214,4186 | 283,329 | ,568 | ,899 |
| X1.7 | 214,6279 | 279,860 | ,654 | ,898 |
| Kompetensi Aparatur Desa | 187,3953 | 226,312 | ,706 | ,899 |
| X2.1 | 214,6047 | 280,407 | ,570 | ,898 |
| X2.2 | 214,6163 | 277,345 | ,692 | ,897 |
| X2.3 | 214,4767 | 278,582 | ,787 | ,897 |
| X2.4 | 214,1977 | 286,772 | ,569 | ,900 |
| X2.5 | 214,6279 | 277,107 | ,653 | ,897 |
| X2.6 | 214,2674 | 284,128 | ,665 | ,899 |
| X2.7 | 214,5116 | 279,665 | ,609 | ,898 |
| Pengendalian Intern | 186,7442 | 209,369 | ,868 | ,893 |
| Z1.1 | 214,7558 | 278,069 | ,662 | ,897 |
| Z1.2 | 214,9535 | 276,045 | ,578 | ,897 |
| Z1.3 | 214,6395 | 277,974 | ,617 | ,897 |
| Z1.4 | 214,8953 | 276,683 | ,601 | ,897 |
| Z1.5 | 214,5698 | 278,813 | ,706 | ,897 |
| Gaya Kepemimpinan | 197,4419 | 220,273 | ,695 | ,903 |

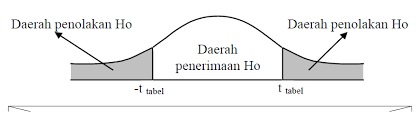
Dari hasil uji reabilitas dapat dilihat bahwa **Cronbach's Alpha if Item Deleted** dari seluruh variabel bernilai  **> 0,70** yang artinya seluruh variabel dinyatakan sudah realiabel.

1. **Uji Hipotesis**
   1. **Uji regresi hipotesis**

Nilai sig < 0,05 atau t Hitung > t tabel 🡪 hipotesis diterima

t tabel : df = n – k - 1 (n adalah jumlah data, k adalah jumlah variabel bebas/x)

t tabel : 86 – 2 – 1 = 83 🡪 1,666

****

**Uji t bertujuan untuk mengetahui apakah variabel bebas/independen (X) secara parsial berpengaruh terhadap variabel terikat, dengan kriteria :**

**H0 diterima apabila** t Hitung < t tabel (tidak berpengaruh)

**-0,164 <** 1,666

**Ha diterima apabila** t Hitung > t tabel (berpengaruh)

**5,605 >** 1,666

**t hitung X1 = -0,164**

**t hitung X2 = 5,605**

Uji hipotesis dilakukan melalui uji regresi berganda didapatkan bahwa variabel kompetensi aparatur desa

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 11,906 | 1,894 |  | 6,286 | ,000 |
| Kompetensi Aparatur Desa | -,012 | ,073 | -,019 | -,164 | ,870 |
| Pengendalian Intern | ,381 | ,068 | ,634 | 5,605 | ,000 |
| a. Dependent Variable: Pencegahan Fraud | | | | | | |

**Uji R Square**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summary** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,622a | ,387 | ,372 | 1,426 |
| a. Predictors: (Constant), Pengendalian Intern, Kompetensi Aparatur Desa | | | | |

Dari output diatas, didapatkan nilai R Square (koefisien determinasi) sebesar 0,367 yang artinya pengaruh variabel independen (X) terhadap variabel dependen (Y) sebesar **38,7%.** Hal ini berarti variabel independen berupa Kompetensi Aparatur Desa (X1) dan Pengendalian Intern (X2) mempengaruhi Pencegahan Fraud (Y) sebesar 38,7%. Sedangkan sisanya 61,3% dipengaruhi oleh variabel lain yang tidak diteliti dalam penelitian ini.

**Adapun persamaan regresi berganda :**

**Y = a +bx**

**Y = 11,906 – 0,012X1 + 0,381X2**

1. **F hitung : df1 = k-1 (k adalah jumlah keseluruhan variabel / x + y),**

**df2 = n-k (n adalah jumlah data, k adalah jumlah keseluruhan variabel / x + y)**

1. **Uji Analisis Regresi denagn Variabel Moderating (MRA)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 14,632 | 12,195 |  | 1,200 | ,234 |
| Kompetensi Aparatur Desa | ,963 | ,597 | 1,496 | 1,613 | ,111 |
| Pengendalian Intern | -,692 | ,444 | -1,151 | -1,557 | ,123 |
| Gaya Kepemimpinan | -,211 | ,589 | -,363 | -,359 | ,721 |
| Kompetensi Aparatur Desa dengan pemoderasi Gaya Kepemimpinan | -,047 | ,027 | -3,477 | -1,701 | ,093 |
| Pengendalian Intern dengan pemoderasi Gaya Kepemimpinan | ,054 | ,022 | 4,225 | 2,465 | ,016 |
| a. Dependent Variable: Pencegahan Fraud | | | | | | |

Nilai sig < 0,05 hipotesis diterima