LAMPIRAN

KUESIONER

KUESIONER PENELITIAN

Perbedaan Persepsi Petugas Unit Pengelola Keuangan (UPK) PNPM Mandiri Perkotaan dan Unit Pengelola Kegiatan (UPK) PNPM Mandiri Perdesaan Terhadap Etika Penyusunan Laporan Keuangan Program

Kepada Yth,
Bapak/Ibu :_____

Dengan Hormat,

Bersama ini saya :
Nama : Ida Lestari
Pekerjaan : Mahasiswa S1 Akuntansi UNMUH Ponorogo
NIM : 12440356

Sedang mengadakan penelitian dengan judul Skripsi **"Perbedaan Persepsi Petugas Unit Pengelola Keuangan (UPK) PNPM Mandiri Perkotaan dan Unit Pengelola Kegiatan (UPK) PNPM Mandiri Perdesaan Terhadap Etika Penyusunan Laporan Keuangan Program"**.

Untuk keperluan tersebut, saya mohon bantuan Bpk/Ibu atau Saudara/i sebagai **Petugas UPK/BKM** :_____dengan hormat untuk memberikan penilaian melalui kuesioner ini dengan sebenar-benarnya berdasarkan atas apa yang ada. Semoga partisipasi yang Bpk/ Ibu/ Sdr/ i berikan dapat bermanfaat untuk kepentingan ilmu Akuntansi dan Program Pengentasan kemiskinan.

Atas kerjasama dan partisipasi yang diberikan, saya ucapkan terima kasih.

Hormat Saya

Ida Lestari

Petunjuk pengisian :

Pada pertanyaan di bawah ini, Anda dimohon untuk mengisi pertanyaan-pertanyaan tersebut dengan keadaan/kondisi yang sebenarnya.

IDENTITAS RESPONDEN

1. Jenis Kelamin :
a. Pria
b. Wanita

2. Usia saat ini : (Pilih salah satu dibawah ini)
a. 19-30 tahun
b. 31-40 tahun
c. >40 tahun

3. Pendidikan terakhir : (Pilih salah satu dibawah ini)
a. SD-SMP
b. SMU/SMA/MA
c. Perguruan Tinggi

4. Posisi Pekerjaan ?
a. UPK PNPM-MP
b. UPK PNPN-PD

Petunjuk Pengisian :

Silahkan anda pilih jawaban yang menurut anda paling sesuai dengan kondisi yang ada dengan jalan memberikan tanda (√) pada pilihan jawaban yang tersedia.

Keterangan :

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

No	Item Pernyataan	Jawaban				
		STS	TS	RG	S	SS
1	UPK harus mengungkapkan berbagai resiko yang dihadapinya didalam catatan laporan keuangan					
2	UPK memiliki tanggung jawab yang lebih besar kepada Fasilitator dibandingkan BKM					
3	UPK sangat dibebani keharusan untuk mengikuti prinsip akuntansi					
4	UPK harus mengungkapkan berbagai resiko yang dihadapinya di dalam laporan keuangan, meskipun dapat membuat perusahaan semakin sulit bertahan					
5	UPK sangat dibebani keharusan untuk mempublikasikan laporan keuangan yang lengkap.					
6	Pengungkapan laporan keuangan yang lebih lengkap dibutuhkan untuk mencapai "kewajaran (fairness)" dan kesehatan UPK					
7	Saya tidak akan mengungkapkan informasi di dalam laporan keuangan jika saya pikir informasi tersebut akan digunakan pihak lain untuk menyerang UPK/BKM.					
8	Standar akuntansi yang berlaku sekarang mendorong UPK untuk menyajikan informasi yang lebih banyak daripada yang dibutuhkan oleh BKM					
9	Jasa kehormatan dan benefit untuk UPK adalah informasi rahasia sehingga tidak seharusnya diinformasikan kepada publik.					
10	Anggaran operasi dan target keuntungan untuk tahun yang akan datang seharusnya tidak diungkapkan dalam laporan keuangan.					

11	Saya akan dengan sengaja membuat kesalahan dalam laporan keuangan jika hal itu diperlukan untuk mencegah kebangkrutan perusahaan dan menjaga keamanan pekerjaan saya.					
12	Yang bertanggung jawab untuk menjaga kepentingan BKM dan Program adalah independen auditor, bukan UPK					
13	Pengurangan biaya yang sifatnya diskresioner (besarnya tergantung pada kebijakan manajemen BKM seperti maintenance, perbaikan dan rekreasi diakhir tahun, harus dilaporkan dalam laporan keuangan.					

Sumber dari penelitian Yulianti dan Fitriyani (2005)

Terima Kasih atas Partisipasi Bapak/Ibu

JAWABAN RESPONDEN

SURAT IZIN PENELITIAN

Jawaban Responden
Etika Penyusunan Laporan Keuangan Program UPK PNPM Mandiri Perdesaan

No.Resp	P.1	P.2	P.3	P.4	P.5	P.6	P.7	P.8	P.9	P.10	P.11	P.12	P.13	PD
1	5	4	3	5	1	1	2	1	5	1	4	2	5	39
2	5	5	2	4	4	3	4	1	1	4	3	5	5	46
3	5	5	5	3	2	2	2	2	1	2	1	2	4	36
4	5	5	4	1	1	1	4	4	1	3	3	5	2	39
5	2	5	4	3	2	1	5	1	1	1	2	5	5	37
6	5	5	5	2	2	2	2	1	2	1	5	5	2	39
7	5	2	3	5	1	4	1	1	2	1	5	5	2	37
8	1	3	2	5	1	2	4	2	4	5	2	4	2	37
9	2	4	2	2	5	2	1	2	3	1	2	4	1	31
10	1	1	2	2	1	1	1	1	4	1	2	3	5	25
11	5	1	1	2	1	2	2	4	1	1	2	4	1	27
12	1	4	2	2	1	1	1	1	1	1	1	1	1	18
13	1	2	1	1	1	5	5	1	5	4	2	1	1	30
14	5	5	5	2	5	5	5	3	5	5	5	5	4	59
15	4	5	3	5	5	5	5	5	5	4	5	5	3	59
16	3	5	5	5	4	5	5	5	5	5	3	5	4	59
17	4	5	5	3	5	4	4	5	4	5	4	5	5	58
18	5	4	5	4	5	4	5	4	5	5	4	4	4	58
19	4	5	4	4	5	4	5	4	4	4	5	5	3	56
20	1	3	2	5	1	2	4	2	4	5	2	4	2	37
21	2	4	2	2	5	2	1	2	3	1	2	4	1	31
22	1	1	2	2	1	1	1	1	4	1	2	3	5	25
23	5	1	1	2	1	2	2	4	1	1	2	4	1	27
24	1	4	2	2	1	1	1	1	1	1	1	1	1	18
25	1	2	1	1	1	5	5	1	3	4	2	1	1	28
26	5	3	3	2	2	3	3	1	3	1	5	3	3	37
27	1	3	1	5	1	2	4	2	4	2	4	3	2	34
28	1	4	2	4	2	2	1	2	1	4	4	4	4	35
29	1	1	2	4	4	4	4	1	4	5	1	1	2	34
30	4	4	1	1	5	4	3	4	3	2	5	4	4	44

Karakteristik Responden

```
FREQUENCIES VARIABLES=UK JKK TPK
  /ORDER=ANALYSIS.

FREQUENCIES VARIABLES=UD JKD PTD
  /ORDER=ANALYSIS.

DATASET NAME DataSet0 WINDOW=FRONT.
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Frequencies

[DataSet0] G:\Hasil olahan data\Bahan.sav

Statistics

		Usia UPK Desa	Jenis Kelamin UPK Desa	Pendidikan UPK Desa
N	Valid	30	30	30
	Missing	0	0	0

Frequency Table

Usia UPK Desa

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	19-30 tahun	11	36.7	36.7	36.7
	31-40 tahun	10	33.3	33.3	70.0
	<40 tahun	9	30.0	30.0	100.0
	Total	30	100.0	100.0	

Jenis Kelamin UPK Desa

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Laki Laki	11	36.7	36.7	36.7
	Perempuan	19	63.3	63.3	100.0
	Total	30	100.0	100.0	

Pendidikan UPK Desa

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SMA	22	73.3	73.3	73.3
	PT	8	26.7	26.7	100.0
	Total	30	100.0	100.0	

Frequencies

[DataSet0] G:\Hasil olahan data\Bahan.sav

Statistics

		Usia UPK Kota	Jenis Kelamin UPK Kota	Pendidikan UPK Kota
N	Valid	30	30	30
	Missing	0	0	0

Frequency Table

Usia UPK Kota

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	19-30 tahun	9	30.0	30.0	30.0
	31-40 tahun	12	40.0	40.0	70.0
	<40 tahun	9	30.0	30.0	100.0
	Total	30	100.0	100.0	

Jenis Kelamin UPK Kota

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Laki Laki	17	56.7	56.7	56.7
	Perempuan	13	43.3	43.3	100.0
	Total	30	100.0	100.0	

Pendidikan UPK Kota

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SMA	19	63.3	63.3	63.3
	PT	11	36.7	36.7	100.0
	Total	30	100.0	100.0	

METODE ANALISIS DATA

1. Statistik Deskriptif
2. Uji Validitas
3. Uji Reliabilitas
4. Uji Homogenitas

```
DESCRIPTIVES VARIABLES=PK PD
  /STATISTICS=MEAN STDDEV MIN MAX.
```

Descriptives

```
[DataSet1] G:\Hasil olahan data\Bahan.sav
```

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Persepsi UPK PNPM Perkotaan	30	17.00	62.00	39.3333	13.28814
Persepsi UPK PNPM Perdesaan	30	25.00	59.00	38.8333	11.17288
Valid N (listwise)	30				

```
CORRELATIONS
  /VARIABLES=P1 P2 P3 P4 P5 P6 P7 P8 P9 P10 P11 P12 P13 PK
  /PRINT=TWOTAIL NOSIG
  /MISSING=PAIRWISE.
```

Correlations

[DataSet1] G:\Hasil olahan data\Bahan.sav

Correlations

		P.1	P.2	P.3	P.4	P.5	P.6	P.7	P.8	P.9	P.10	P.11	P.12	P.13	Persepsi UPK PNPM Perdesaan
P.1	Pearson Correlation	1	.341	.450*	.026	.293	.176	-.063	.335	-.171	-.127	.521**	.489**	.217	.481**
	Sig. (2-tailed)		.065	.013	.890	.116	.352	.742	.070	.366	.505	.003	.006	.249	.007
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30
P.2	Pearson Correlation	.341	1	.551**	.150	.485**	.106	.286	.224	-.037	.148	.403*	.473**	.326	.604**
	Sig. (2-tailed)	.065		.002	.428	.007	.578	.126	.233	.845	.434	.027	.008	.079	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30
P.3	Pearson Correlation	.450*	.551**	1	.336	.383*	.272	.275	.291	.285	.189	.395*	.396*	.539**	.729**
	Sig. (2-tailed)	.013	.002		.069	.037	.145	.142	.119	.126	.318	.031	.030	.002	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30
P.4	Pearson Correlation	.026	.150	.336	1	.027	.111	.180	.240	.330	.382*	.220	.265	.278	.475**
	Sig. (2-tailed)	.890	.428	.069		.889	.560	.341	.202	.075	.037	.242	.158	.136	.008
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30
P.5	Pearson Correlation	.293	.485**	.383*	.027	1	.355	.251	.383*	.299	.152	.384*	.312	.358	.641**
	Sig. (2-tailed)	.116	.007	.037	.889		.054	.181	.037	.109	.424	.036	.093	.052	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30
P.6	Pearson Correlation	.176	.106	.272	.111	.355	1	.479**	.474**	.435*	.610**	.355	.091	-.047	.601**
	Sig. (2-tailed)	.352	.578	.145	.560	.054		.007	.008	.016	.000	.054	.633	.805	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30
P.7	Pearson Correlation	-.063	.286	.275	.180	.251	.479**	1	.115	.551**	.463**	.180	.013	.172	.536**

	Sig. (2-tailed)	.742	.126	.142	.341	.181	.007		.545	.002	.010	.341	.947	.363	.002
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30
P.8	Pearson Correlation	.335	.224	.291	.240	.383*	.474**	.115	1	.183	.348	.324	.471**	.024	.592**
	Sig. (2-tailed)	.070	.233	.119	.202	.037	.008	.545		.333	.059	.081	.009	.900	.001
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30
P.9	Pearson Correlation	-.171	-.037	.285	.330	.299	.435*	.551**	.183	1	.334	.285	-.169	.222	.484**
	Sig. (2-tailed)	.366	.845	.126	.075	.109	.016	.002	.333		.071	.127	.371	.238	.007
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30
P.10	Pearson Correlation	-.127	.148	.189	.382*	.152	.610**	.463**	.348	.334	1	.001	.161	.026	.503**
	Sig. (2-tailed)	.505	.434	.318	.037	.424	.000	.010	.059	.071		.996	.397	.892	.005
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30
P.11	Pearson Correlation	.521**	.403*	.395*	.220	.384*	.355	.180	.324	.285	.001	1	.483**	.286	.650**
	Sig. (2-tailed)	.003	.027	.031	.242	.036	.054	.341	.081	.127	.996		.007	.126	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30
P.12	Pearson Correlation	.489**	.473**	.396*	.265	.312	.091	.013	.471**	-.169	.161	.483**	1	.273	.568**
	Sig. (2-tailed)	.006	.008	.030	.158	.093	.633	.947	.009	.371	.397	.007		.145	.001
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30
P.13	Pearson Correlation	.217	.326	.539**	.278	.358	-.047	.172	.024	.222	.026	.286	.273	1	.500**
	Sig. (2-tailed)	.249	.079	.002	.136	.052	.805	.363	.900	.238	.892	.126	.145		.005
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Persepsi UPK PNPM Perdesaan	Pearson Correlation	.481**	.604**	.729**	.475**	.641**	.601**	.536**	.592**	.484**	.503**	.650**	.568**	.500**	1
	Sig. (2-tailed)	.007	.000	.000	.008	.000	.000	.002	.001	.007	.005	.000	.001	.005	
	N	30	30	30	30	30	30	30	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).

```
CORRELATIONS
  /VARIABLES=P.1 P.2 P.3 P.4 P.5 P.6 P.7 P.8 P.9 P.10 P.11 P.12 P.13 PD
  /PRINT=TWOTAIL NOSIG
  /MISSING=PAIRWISE.
```

Correlations

[DataSet1] G:\Hasil olahan data\Bahan.sav

Correlations

		P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	Persepsi UPK PNPM Perkotaan
P1	Pearson Correlation	1	.320	.570**	.365*	.489**	.487**	.303	.729**	.060	.110	.603**	.536**	.243	.681**
	Sig. (2-tailed)		.085	.001	.047	.006	.006	.104	.000	.753	.563	.000	.002	.195	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30
P2	Pearson Correlation	.320	1	.584**	.218	.605**	.368*	.185	.537**	.186	.372*	.540**	.479**	.170	.643**
	Sig. (2-tailed)	.085		.001	.248	.000	.045	.327	.002	.325	.043	.002	.007	.368	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30
P3	Pearson Correlation	.570**	.584**	1	.542**	.603**	.580**	.346	.525**	.397*	.446*	.584**	.479**	.582**	.841**
	Sig. (2-tailed)	.001	.001		.002	.000	.001	.061	.003	.030	.013	.001	.007	.001	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30
P4	Pearson Correlation	.365*	.218	.542**	1	.234	.338	.128	.224	.163	.027	.288	.218	.393*	.484**
	Sig. (2-tailed)	.047	.248	.002		.212	.068	.500	.234	.388	.887	.123	.246	.032	.007
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30
P5	Pearson Correlation	.489**	.605**	.603**	.234	1	.565**	.161	.491**	.281	.222	.485**	.581**	.274	.699**
	Sig. (2-tailed)	.006	.000	.000	.212		.001	.395	.006	.133	.237	.007	.001	.143	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30
P6	Pearson Correlation	.487**	.368*	.580**	.338	.565**	1	.691**	.466**	.478**	.550**	.541**	.217	.238	.764**
	Sig. (2-tailed)	.006	.045	.001	.068	.001		.000	.009	.008	.002	.002	.250	.205	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30
P7	Pearson Correlation	.303	.185	.346	.128	.161	.691**	1	.380*	.670**	.705**	.363*	.083	.128	.601**

	Sig. (2-tailed)	.104	.327	.061	.500	.395	.000		.038	.000	.000	.049	.663	.500	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30
P8	Pearson Correlation	.729**	.537**	.525**	.224	.491**	.466**	.380*	1	.245	.425*	.523**	.638**	.267	.749**
	Sig. (2-tailed)	.000	.002	.003	.234	.006	.009	.038		.192	.019	.003	.000	.154	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30
P9	Pearson Correlation	.060	.186	.397*	.163	.281	.478**	.670**	.245	1	.622**	.341	.197	.440*	.582**
	Sig. (2-tailed)	.753	.325	.030	.388	.133	.008	.000	.192		.000	.065	.297	.015	.001
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30
P10	Pearson Correlation	.110	.372*	.446*	.027	.222	.550**	.705**	.425*	.622**	1	.262	.176	.278	.605**
	Sig. (2-tailed)	.563	.043	.013	.887	.237	.002	.000	.019	.000		.162	.353	.137	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30
P11	Pearson Correlation	.603**	.540**	.584**	.288	.485**	.541**	.363*	.523**	.341	.262	1	.572**	.558**	.766**
	Sig. (2-tailed)	.000	.002	.001	.123	.007	.002	.049	.003	.065	.162		.001	.001	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30
P12	Pearson Correlation	.536**	.479**	.479**	.218	.581**	.217	.083	.638**	.197	.176	.572**	1	.416*	.638**
	Sig. (2-tailed)	.002	.007	.007	.246	.001	.250	.663	.000	.297	.353	.001		.022	.000
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30
P13	Pearson Correlation	.243	.170	.582**	.393*	.274	.238	.128	.267	.440*	.278	.558**	.416*	1	.568**
	Sig. (2-tailed)	.195	.368	.001	.032	.143	.205	.500	.154	.015	.137	.001	.022		.001
	N	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Persepsi UPK PNPM Perkotaan	Pearson Correlation	.681**	.643**	.841**	.484**	.699**	.764**	.601**	.749**	.582**	.605**	.766**	.638**	.568**	1
	Sig. (2-tailed)	.000	.000	.000	.007	.000	.000	.000	.000	.001	.000	.000	.000	.001	
	N	30	30	30	30	30	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).

```
RELIABILITY
  /VARIABLES=P1 P2 P3 P4 P5 P6 P7 P8 P9 P10 P11 P12 P13 PK
  /SCALE('ALL VARIABLES') ALL
  /MODEL=ALPHA
  /STATISTICS=DESCRIPTIVE
  /SUMMARY=TOTAL.
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Reliability

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[DataSet1] G:\Hasil olahan data\Bahan.sav
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Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded[a]	0	.0
	Total	30	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.742	14

Item Statistics

	Mean	Std. Deviation	N
P.1	3.0333	1.80962	30
P.2	3.5000	1.47975	30
P.3	2.5667	1.50134	30
P.4	2.9667	1.47352	30
P.5	2.8667	1.63440	30
P.6	2.7667	1.43078	30
P.7	3.2333	1.59056	30
P.8	2.3667	1.40156	30
P.9	3.0333	1.56433	30
P.10	2.9667	1.65015	30
P.11	3.0667	1.38796	30
P.12	3.6000	1.37966	30
P.13	2.8667	1.50249	30
Persepsi UPK PNPM Perdesaan	38.8333	11.17288	30

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
P.1	74.6333	463.689	.415	.728
P.2	74.1667	461.592	.559	.724
P.3	75.1000	452.645	.696	.717
P.4	74.7000	470.217	.422	.731
P.5	74.8000	455.200	.595	.720
P.6	74.9000	462.921	.558	.725
P.7	74.4333	463.771	.482	.727
P.8	75.3000	464.217	.549	.726
P.9	74.6333	467.964	.427	.730
P.10	74.7000	464.976	.445	.728
P.11	74.6000	460.938	.612	.723
P.12	74.0667	466.202	.524	.727
P.13	74.8000	468.028	.447	.729
Persepsi UPK PNPM Perdesaan	38.8333	124.833	1.000	.820

```
RELIABILITY
  /VARIABLES=P.1 P.2 P.3 P.4 P.5 P.6 P.7 P.8 P.9 P.10 P.11 P.12 P.13 PD
  /SCALE('ALL VARIABLES') ALL
  /MODEL=ALPHA
  /STATISTICS=DESCRIPTIVE
  /SUMMARY=TOTAL.
```

Reliability

```
[DataSet1] G:\Hasil olahan data\Bahan.sav
```

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded[a]	0	.0
	Total	30	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.760	14

Item Statistics

	Mean	Std. Deviation	N
P1	2.7000	1.68462	30
P2	3.3667	1.42595	30
P3	2.7333	1.52978	30
P4	2.7333	1.65952	30
P5	2.8000	1.80803	30
P6	3.1333	1.47936	30
P7	3.1333	1.63440	30
P8	2.6667	1.51620	30
P9	3.4333	1.33089	30
P10	3.0333	1.73172	30
P11	3.3333	1.49328	30
P12	3.4667	1.30604	30
P13	2.8000	1.44795	30
Persepsi UPK PNPM Perkotaan	39.3333	13.28814	30

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
P1	75.9667	648.171	.645	.741
P2	75.3000	659.597	.610	.745
P3	75.9333	640.271	.823	.736
P4	75.9333	666.340	.434	.750
P5	75.8667	642.395	.662	.738
P6	75.5333	648.395	.740	.740
P7	75.5333	656.740	.560	.745
P8	76.0000	648.276	.722	.740
P9	75.2333	666.875	.548	.749
P10	75.6333	653.620	.561	.744
P11	75.3333	647.747	.741	.740
P12	75.2000	663.683	.608	.747
P13	75.8667	664.671	.529	.748
Persepsi UPK PNPM Perkotaan	39.3333	176.575	1.000	.892

```
GET
  FILE='G:\Hasil olahan data\Bahan 1.sav'.
DATASET NAME DataSet0 WINDOW=FRONT.
ONEWAY PK BY PD
  /STATISTICS HOMOGENEITY

  /MISSING ANALYSIS.


SAVE OUTFILE='G:\Hasil olahan data\Bahan 1.sav' /COMPRESSED.
```

Oneway

```
[DataSet1] G:\Hasil olahan data\Bahan 1.sav
```

Test of Homogeneity of Variances

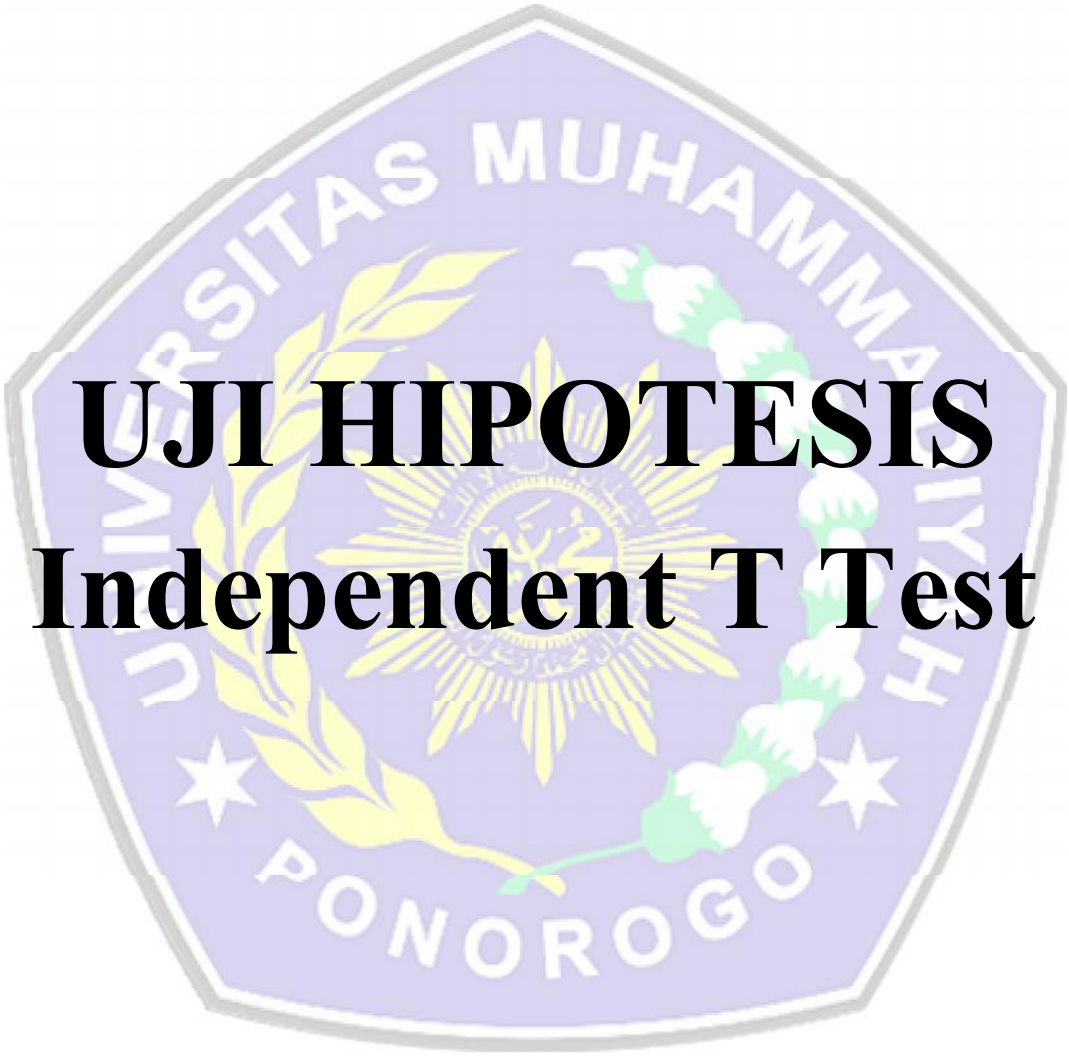
Persepsi UPK PNPM

Levene Statistic	df1	df2	Sig.
11.084	7	12	.000

ANOVA

Persepsi UPK PNPM

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	3673.750	17	216.103	1.792	.154
Within Groups	1446.917	12	120.576		
Total	5120.667	29			



UJI HIPOTESIS
Independent T Test

```
T-TEST GROUPS=KEL(1 2)
  /MISSING=ANALYSIS
  /VARIABLES=UPK

  /CRITERIA=CI(.9500).
```

T-Test

[DataSet1] G:\Hasil olahan data\Bahan 2.sav

Group Statistics

	Kelompok	N	Mean	Std. Deviation	Std. Error Mean
Persepsi	UPK Perkotaan	30	39.3333	13.28814	2.42607
	UPK Pedesaan	30	38.8333	11.17288	2.03988

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
Persepsi	Equal variances assumed	2.822	.098	.158	58	.875	.50000	3.16969	-5.84482	6.84482
	Equal variances not assumed			.158	56.340	.875	.50000	3.16969	-5.84881	6.84881

TABEL

1. T Tabel
2. R Tabel

Tabel nilai kritis untuk r Pearson Product Moment								
dk=n-2	Probabilitas 1 ekor							
	0,10	0,05	0,025	0,01	0,005	0,0025	0,001	0,0005
	Probabilitas 2 ekor							
	0,20	0,10	0,05	0,02	0,01	0,01	0,002	0,001
1	0,951	0,988	0,997	1,000	1,000	1,000	1,000	1,000
2	0,800	0,900	0,950	0,980	0,990	0,995	0,998	0,999
3	0,687	0,805	0,878	0,934	0,959	0,974	0,986	0,991
4	0,608	0,729	0,811	0,882	0,917	0,942	0,963	0,974
5	0,551	0,669	0,754	0,833	0,875	0,906	0,935	0,951
6	0,507	0,621	0,707	0,789	0,834	0,870	0,905	0,925
7	0,472	0,582	0,666	0,750	0,798	0,836	0,875	0,898
8	0,443	0,549	0,632	0,715	0,765	0,805	0,847	0,872
9	0,419	0,521	0,602	0,685	0,735	0,776	0,820	0,847
10	0,398	0,497	0,576	0,658	0,708	0,750	0,795	0,823
11	0,380	0,476	0,553	0,634	0,684	0,726	0,772	0,801
12	0,365	0,458	0,532	0,612	0,661	0,703	0,750	0,780
13	0,351	0,441	0,514	0,592	0,641	0,683	0,730	0,760
14	0,338	0,426	0,497	0,574	0,623	0,664	0,711	0,742
15	0,327	0,412	0,482	0,558	0,606	0,647	0,694	0,725
16	0,317	0,400	0,468	0,543	0,590	0,631	0,678	0,708
17	0,308	0,389	0,456	0,529	0,575	0,616	0,662	0,693
18	0,299	0,378	0,444	0,516	0,561	0,602	0,648	0,679
19	0,291	0,369	0,433	0,503	0,549	0,589	0,635	0,665
20	0,284	0,360	0,423	0,492	0,537	0,576	0,622	0,652
21	0,277	0,352	0,413	0,482	0,526	0,565	0,610	0,640
22	0,271	0,344	0,404	0,472	0,515	0,554	0,599	0,629
23	0,265	0,337	0,396	0,462	0,505	0,543	0,588	0,618
24	0,260	0,330	0,388	0,453	0,496	0,534	0,578	0,607
25	0,255	0,323	0,381	0,445	0,487	0,524	0,568	0,597
26	0,250	0,317	0,374	0,437	0,479	0,515	0,559	0,588
27	0,245	0,311	0,367	0,430	0,471	0,507	0,550	0,579
28	0,241	0,306	0,361	0,423	0,463	0,499	0,541	0,570
29	0,237	0,301	0,355	0,416	0,456	0,491	0,533	0,562
30	0,233	0,296	0,349	0,409	0,449	0,484	0,526	0,554
35	0,216	0,275	0,325	0,381	0,418	0,452	0,492	0,519
40	0,202	0,257	0,304	0,358	0,393	0,425	0,463	0,490
45	0,190	0,243	0,288	0,338	0,372	0,403	0,439	0,465
50	0,181	0,231	0,273	0,322	0,354	0,384	0,419	0,443
60	0,165	0,211	0,250	0,295	0,325	0,352	0,385	0,408
70	0,153	0,195	0,232	0,274	0,302	0,327	0,358	0,380
80	0,143	0,183	0,217	0,257	0,283	0,307	0,336	0,357
90	0,135	0,173	0,205	0,242	0,267	0,290	0,318	0,338
100	0,128	0,164	0,195	0,230	0,254	0,276	0,303	0,321
150	0,105	0,134	0,159	0,189	0,208	0,227	0,249	0,264
200	0,091	0,116	0,138	0,164	0,181	0,197	0,216	0,230
300	0,074	0,095	0,113	0,134	0,148	0,161	0,177	0,188
400	0,064	0,082	0,098	0,116	0,128	0,140	0,154	0,164
500	0,057	0,073	0,088	0,104	0,115	0,125	0,138	0,146
1000	0,041	0,052	0,062	0,073	0,081	0,089	0,098	0,104

T Distribution Critical Values

df	.25	.20	.15	.10	.05	.025	.02	.01	.005	.0025	.001	.0005
1	1.000	1.376	1.963	3.078	6.314	12.71	15.89	31.82	63.66	127.3	318.3	636.6
2	.816	1.061	1.386	1.886	2.920	4.303	4.849	6.965	9.925	14.09	22.33	31.60
3	.765	.978	1.250	1.638	2.353	3.182	3.482	4.541	5.841	7.453	10.21	12.92
4	.741	.941	1.190	1.533	2.132	2.776	2.999	3.747	4.604	5.598	7.173	8.610
5	.727	.920	1.156	1.476	2.015	2.571	2.757	3.365	4.032	4.773	5.893	6.869
6	.718	.906	1.134	1.440	1.943	2.447	2.612	3.143	3.707	4.317	5.208	5.959
7	.711	.896	1.119	1.415	1.895	2.365	2.517	2.998	3.499	4.029	4.785	5.408
8	.706	.889	1.108	1.397	1.860	2.306	2.449	2.896	3.355	3.833	4.501	5.041
9	.703	.883	1.100	1.383	1.833	2.262	2.398	2.821	3.250	3.690	4.297	4.781
10	.700	.879	1.093	1.372	1.812	2.228	2.359	2.764	3.169	3.581	4.144	4.587
11	.697	.876	1.088	1.363	1.796	2.201	2.328	2.718	3.106	3.497	4.025	4.437
12	.695	.873	1.083	1.356	1.782	2.179	2.303	2.681	3.055	3.428	3.930	4.318
13	.694	.870	1.079	1.350	1.771	2.160	2.282	2.650	3.012	3.372	3.852	4.221
14	.692	.868	1.076	1.345	1.761	2.145	2.264	2.624	2.977	3.326	3.787	4.140
15	.691	.866	1.074	1.341	1.753	2.131	2.249	2.602	2.947	3.286	3.733	4.073
16	.690	.865	1.071	1.337	1.746	2.120	2.235	2.583	2.921	3.252	3.686	4.015
17	.689	.863	1.069	1.333	1.740	2.110	2.224	2.567	2.898	3.222	3.646	3.965
18	.688	.862	1.067	1.330	1.734	2.101	2.214	2.552	2.878	3.197	3.611	3.922
19	.688	.861	1.066	1.328	1.729	2.093	2.205	2.539	2.861	3.174	3.579	3.883
20	.687	.860	1.064	1.325	1.725	2.086	2.197	2.528	2.845	3.153	3.552	3.850
21	.663.	.859	1.063	1.323	1.721	2.080	2.189	2.518	2.831	3.135	3.527	3.819
22	.686	.858	1.061	1.321	1.717	2.074	2.183	2.508	2.819	3.119	3.505	3.792
23	.685	.858	1.060	1.319	1.714	2.069	2.177	2.500	2.807	3.104	3.485	3.768
24	.685	.857	1.059	1.318	1.711	2.064	2.172	2.492	2.797	3.091	3.467	3.745
25	.684	.856	1.058	1.316	1.708	2.060	2.167	2.485	2.787	3.078	3.450	3.725
26	.684	.856	1.058	1.315	1.706	2.056	2.162	2.479	2.779	3.067	3.435	3.707
27	.684	.855	1.057	1.314	1.703	2.052	2.15	2.473	2.771	3.057	3.421	3.690
28	.683	.855	1.056	1.313	1.701	2.048	2.154	2.467	2.763	3.047	3.408	3.674
29	.683	.854	1.055	1.311	1.699	2.045	2.150	2.462	2.756	3.038	3.396	3.659
30	.683	.854	1.055	1.310	1.697	2.042	2.147	2.457	2.750	3.030	3.385	3.646

Df	.25	.20	.15	.10	.05	.025	.02	.01	.005	.0025	.001	.0005
40	.681	.851	1.050	1.303	1.684	2.021	2.123	2.423	2.704	2.971	3.307	3.551
50	.679	.849	1.047	1.295	1.676	2.009	2.109	2.403	2.678	2.937	3.261	3.496
60	.679	.848	1.045	1.296	1.671	2.000	2.099	2.390	2.660	2.915	3.232	3.460
80	.678	.846	1.043	1.292	1.664	1.990	2.088	2.374	2.639	2.887	3.195	3.416
100	.677	.845	1.042	1.290	1.660	1.984	2.081	2.364	2.626	2.871	3.174	3.390
inf.	.674	.841	1.036	1.282	1.64	1.960	2.054	2.326	2.576	2.807	3.091	3.291

Table of Chi-square Statistics

df	P = 0.05	P = 0.01	P = 0.001	df	P = 0.05	P = 0.01	P = 0.001	df	P = 0.05	P = 0.01	P = 0.001
1	3.84	6.64	10.83	39	54.57	62.43	72.06	77	98.49	108.77	121.11
2	5.99	9.21	13.82	40	55.76	63.69	73.41	78	99.62	109.96	122.36
3	7.82	11.35	16.27	41	56.94	64.95	74.75	79	100.75	111.15	123.60
4	9.49	13.28	18.47	42	58.12	66.21	76.09	80	101.88	112.33	124.84
5	11.07	15.09	20.52	43	59.30	67.46	77.42	81	103.01	113.51	126.09
6	12.59	16.81	22.46	44	60.48	68.71	78.75	82	104.14	114.70	127.33
7	14.07	18.48	24.32	45	61.66	69.96	80.08	83	105.27	115.88	128.57
8	15.51	20.09	26.13	46	62.83	71.20	81.40	84	106.40	117.06	129.80
9	16.92	21.67	27.88	47	64.00	72.44	82.72	85	107.52	118.24	131.04
10	18.31	23.21	29.59	48	65.17	73.68	84.03	86	108.65	119.41	132.28
11	19.68	24.73	31.26	49	66.34	74.92	85.35	87	109.77	120.59	133.51
12	21.03	26.22	32.91	50	67.51	76.15	86.66	88	110.90	121.77	134.74
13	22.36	27.69	34.53	51	68.67	77.39	87.97	89	112.02	122.94	135.96
14	23.69	29.14	36.12	52	69.83	78.62	89.27	90	113.15	124.12	137.19
15	25.00	30.58	37.70	53	70.99	79.84	90.57	91	114.27	125.29	138.45
16	26.30	32.00	39.25	54	72.15	81.07	91.88	92	115.39	126.46	139.66
17	27.59	33.41	40.79	55	73.31	82.29	93.17	93	116.51	127.63	140.90
18	28.87	34.81	42.31	56	74.47	83.52	94.47	94	117.63	128.80	142.12
19	30.14	36.19	43.82	57	75.62	84.73	95.75	95	118.75	129.97	143.32
20	31.41	37.57	45.32	58	76.78	85.95	97.03	96	119.87	131.14	144.55
21	32.67	38.93	46.80	59	77.93	87.17	98.34	97	120.99	132.31	145.78
22	33.92	40.29	48.27	60	79.08	88.38	99.62	98	122.11	133.47	146.99
23	35.17	41.64	49.73	61	80.23	89.59	100.88	99	123.23	134.64	148.21
24	36.42	42.98	51.18	62	81.38	90.80	102.15	100	124.34	135.81	149.48
25	37.65	44.31	52.62	63	82.53	92.01	103.46				
26	38.89	45.64	54.05	64	83.68	93.22	104.72				
27	40.11	46.96	55.48	65	84.82	94.42	105.97				
28	41.34	48.28	56.89	66	85.97	95.63	107.26				
29	42.56	49.59	58.30	67	87.11	96.83	108.54				
30	43.77	50.89	59.70	68	88.25	98.03	109.79				
31	44.99	52.19	61.10	69	89.39	99.23	111.06				
32	46.19	53.49	62.49	70	90.53	100.42	112.31				
33	47.40	54.78	63.87	71	91.67	101.62	113.56				
34	48.60	56.06	65.25	72	92.81	102.82	114.84				
35	49.80	57.34	66.62	73	93.95	104.01	116.08				
36	51.00	58.62	67.99	74	95.08	105.20	117.35				
37	52.19	59.89	69.35	75	96.22	106.39	118.60				
38	53.38	61.16	70.71	76	97.35	107.58	119.85				

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PONOROGO – 63471

BERITA ACARA BIMBINGAN SKRIPSI

1. Nama Mahasiswa : **IDA LESTARI**
2. NIM : 12440356
3. Jurusan : Akuntansi S-1
4. Bidang : Akuntansi Keuangan
5. Alamat : Dsn Sambi , Ngrayun ,Ponorogo
6. Judul Skripsi : Perbedaan Persepsi Petugas Unit Pengelola Keuangan (UPK) PNPM Mandiri Perkotaan Dan Unit Pengelola Kegiatan (UPK) PNPM Mandiri Perdesaan Terhadap Etika Penyusunan Laporan Keuangan Program
- k Masa Pembimbingan : September 2015 s/d Agustus 2016
8. Tanggal Mengajukan Skripsi :
9. Konsultasi :

Tanggal Disetujui	BAB	Paraf Pembimbing
10/04/2016	Revisi Proposal.	
15/04/2016	Acc Proposal.	
28/04/2016	Revisi Proposal	
11/06/2016		
15/06/2016		
29/06/2016	Acc Proposal	
01/07/2016	Revisi Bab I, II, III	
25/07/2016	Revisi Bab I, II, III	
27/07/2016	Acc Bab I, II, III	
12/08/2016	Revisi Bab IV	
15/08/2016	Revisi Bab IV	
19/08/2016	Revisi Bab IV	
22/08/2016	Acc Bab IV, V	
	Revisi	
	Revisi	

Tanggal Disetujui	BAB	Paraf Pembimbing
7/09/2016	Acc	

10. Tanggal Selesai Penulisan Skripsi : _____
11. Keterangan Bimbingan Telah Selesai : _____
12. Telah Di Evaluasi/Di Uji Dengan Nilai : _____ (angka)

_____ (huruf)

Ponorogo, 03 November 2015

Pembimbing,

DAVID EFENDI, SE M.Si
NIK.19690913 199904 12

Dekan,

ETI RAPINI, SE, MM
NIP. 19630505 199003 2 003