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**KEMENTERIAN RISET, TEKNOLOGI, DAN PENDIDIKAN TINGGI  
POLITEKNIK NEGERI SRIWIJAYA**

**JURUSAN AKUNTANSI**

Jalan Srijaya Negara, Palembang 30139

Telp. 0711-353414 Fax. 0711-355918

Website : [www.polisriwijaya.ac.id](http://www.polisriwijaya.ac.id) E.mail : [info@polsri.ac.id](mailto:info@polsri.ac.id)

**KESEPAKATAN BIMBINGAN SKRIPSI**

Kami yang bertanda tangan di bawah ini,

**Pihak Pertama**

Nama : Sayyid Al Habib Ahmad Nasution  
NIM : 061840511790  
Jurusan : Akuntansi  
Program Studi : DIV Akuntansi Sektor Publik

**Pihak Pertama**

Nama : Kiagus Zainal Arifin, S.E., M.Si.  
NIP : 195904131989031002  
Jurusan : Akuntansi  
Program Studi : DIV Akuntansi Sektor Publik

Pada hari ini Rabu tanggal 9 Februari 2022 telah sepakat untuk melakukan konsultasi bimbingan Skripsi.

Konsultasi bimbingan sekurang-kurangnya 1 (satu) kali dalam satu minggu. Pelaksanaan bimbingan pada setiap hari Rabu pukul 10.00 WIB tempat di Politeknik Negeri Sriwijaya.

Demikianlah kesepakatan ini dibuat dengan penuh kesadaran guna kelancaran penyelesaian Skripsi.

Palembang, 2022

Pihak Pertama,

Pihak Kedua,

Sayyid Al Habib Ahmad Nasution  
NIM 061840511790

Kiagus Zainal Arifin, S.E., M.Si.  
NIP 195904131989031002

Mengetahui,  
Ketua Jurusan

Dr. Evada Dewata, S.E., M.Si., Ak., CA., CMA  
NIP 197806222003122001





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NIM : 061840511790  
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**Pihak Pertama**

Nama : Choiruddin, S.E., M.Si.  
NIP : 197011052003121003  
Jurusan : Akuntansi  
Program Studi : DIV Akuntansi Sektor Publik

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Konsultasi bimbingan sekurang-kurangnya 1 (satu) kali dalam satu minggu. Pelaksanaan bimbingan pada setiap hari Kamis pukul 10.00 WIB tempat di Politeknik Negeri Sriwijaya.

Demikianlah kesepakatan ini dibuat dengan penuh kesadaran guna kelancaran penyelesaian Skripsi.

Pihak Pertama,

Sayyid Al Habib Ahmad Nasution  
NIM 061840511790

Palembang,

2022

Pihak Kedua,

Choiruddin, S.E., M.Si.  
NIP 197011052003121003

Mengetahui,  
Ketua Jurusan

Dr. Evada Dewata, S.E., M.Si., Ak., CA., CMA  
NIP 197806222003122001





**23 KEMENTERIAN RISET, TEKNOLOGI, DAN PENDIDIKAN TINGGI  
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**LEMBAR BIMBINGAN SKRIPSI**

Nama : Sayyid Al Habib Ahmad Nasution  
NIM : 061840511490  
Jurusan/ Program Studi : Akuntansi/ DIV Akuntansi Sektor Publik  
Judul Skripsi : Pengaruh Pendapatan Asli Daerah, Dana Alokasi Khusus,  
dan SILPA Terhadap Alokasi Belanja Modal Pada Pemerintah  
Kabupaten/Kota di Provinsi Sumatera Selatan Tahun  
Anggaran 2016-2020  
Pembimbing I : Kiagus Zainal Arifin, S.E., M.Si.

No.	Tanggal	Uraian Bimbingan	Tanda Tangan Pembimbing
1.	23 Februari 2022	Bab I, Latar belakang	
2.	9 Maret 2022	Bab I dan Bab II	
3.	23 Maret 2022	Bab III, Metode	
4.	30 Maret 2022	Revisi Bab I, Bab II, dan Bab III	
5.	20 April 2022	Revisi Bab I Fenomena dan Bab 3 Metode	
6.	18 Mei 2022	Revisi Bab IV Pembahasan	
7.	8 Juni 2022	Revisi Bab IV Pembahasan	
8.	22 Juni 2022	Bab IV dan Bab V	
9.	27 Juli 2022	Acc semua Bab dan Loa Jurnal bukti	

Palembang,  
Ketua Jurusan Akuntansi

2022

Dr. Evada Dewata, S.E., M.Si., Ak., CA.,CMA  
NIP 197806221003122001

**Catatan:**

Ketua Jurusan/ Program Studi harus memeriksa jumlah pelaksanaan bimbingan sesuai yang dipersyaratkan dalam Pedoman Skripsi sebelum menandatangani lembar bimbingan ini. Lembar pembimbingan Skripsi ini harus dilampirkan dalam Skripsi.





**KEMENTERIAN RISET, TEKNOLOGI, DAN PENDIDIKAN TINGGI  
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dan SiLPA Terhadap Alokasi Belanja Modal Pada Pemerintah  
Kabupaten/Kota di Provinsi Sumatera Selatan Tahun  
Anggaran 2016-2020  
Pembimbing I : Choiruddin, S.E., M.Si.

No.	Tanggal	Uraian Bimbingan	Tanda Tangan Pembimbing
1.	24 Februari 2022	Bab I, Latar belakang	
2.	17 Maret 2022	Bab I dan Bab II	
3.	31 Maret 2022	Bab I, Bab II dan Bab III	
4.	14 April 2022	Revisi Bab I, Bab II, dan Bab III, Fenomena	
5.	19 Mei 2022	Revisi Bab IV	
6.	19 Juni 2022	Revisi Bab IV Pembahasan	
7.	23 Juni 2022	Revisi Bab IV Pembahasan dan Bab V	
8.	14 Juli 2022	Revisi Bab V Kesimpulan dan Saran	
9.	28 Juli 2022	Acc semua Bab	
10.	29 Juli 2022	Rekomendasi uji setela ada ROA Jurnal	

Palembang,  
Ketua Jurusan Akuntansi

2022

**Dr. Evada Dewata, S.E., M.Si., Ak., CA.,CMA  
NIP 197806222003122001**

**Catatan:**

Ketua Jurusan/ Program Studi harus memeriksa jumlah pelaksanaan bimbingan sesuai yang dipersyaratkan dalam Pedoman Skripsi sebelum menandatangani lembar bimbingan ini. Lembar pembimbingan Skripsi ini harus dilampirkan dalam Skripsi.

## Lampiran Data Variabel Penelitian

Kabupaten/Kota	Tahun	PAD	DAK	SiLPA	Belanja Modal
Palembang	2016	781,413,947,765	387,183,971,065	61,009,778,744	577,697,336,830
	2017	1,091,704,605,855	431,291,808,953	97,795,703,768	857,095,134,848
	2018	953,302,082,628	481,900,223,636	71,427,429,232	851,367,126,024
	2019	1,081,114,690,868	401,557,367,340	55,323,649,612	1,115,910,029,299
	2020	1,032,720,967,939	448,611,797,453	56,214,394,071	885,864,120,069
Prabumulih	2016	86,253,193,267	157,672,057,874	4,797,350,658	228,274,659,622
	2017	119,192,660,726	85,088,269,992	28,915,157,937	162,394,102,450
	2018	90,910,521,066	97,780,605,399	132,769,197,864	119,551,241,841
	2019	100,975,564,958	113,613,291,337	171,866,820,389	311,715,302,708
	2020	85,037,055,386	119,153,209,570	89,757,258,739	220,756,462,110
Pagar Alam	2016	51,113,017,420	130,503,559,392	8,770,262,577	246,648,045,186
	2017	65,538,892,445	178,177,869,020	6,251,760,340	195,241,879,541
	2018	73,600,344,354	113,818,849,262	13,427,159,215	92,576,062,279
	2019	60,064,187,982	96,546,728,862	42,056,850,596	216,250,532,960
	2020	88,125,835,783	95,286,584,026	93,284,821,833	248,938,480,304
Lubuk Linggau	2016	75,797,426,519	170,264,937,127	2,760,570,089	205,417,239,958
	2017	115,521,939,795	152,397,311,824	1,694,371,409	237,003,593,139
	2018	105,606,815,786	124,671,818,972	1,323,461,131	209,920,267,732
	2019	100,950,256,994	140,683,552,284	832,396,092	254,283,952,721
	2020	86,319,561,348	113,984,110,126	2,146,265,697	334,867,453,980
Banyuasin	2016	104,218,245,467	377,545,536,695	81,912,340,338	368,488,105,881
	2017	125,984,368,887	292,160,064,996	74,042,914,494	303,104,686,231
	2018	140,602,072,489	319,248,731,658	166,687,797,250	266,429,179,608
	2019	200,616,348,310	369,115,932,438	157,434,947,861	424,906,674,189
	2020	207,669,603,294	341,433,329,045	9,169,031,876	582,776,915,571
Empat Lawang	2016	22,347,811,179	129,302,676,053	11,592,143,133	198,992,372,066
	2017	68,806,714,653	149,969,316,460	15,896,175,305	202,980,530,869
	2018	32,217,492,488	187,918,012,283	26,862,759,333	248,436,146,175
	2019	41,672,141,481	127,029,702,852	22,789,417,778	253,146,607,390
	2020	33,740,140,713	136,608,789,273	21,589,876,810	278,168,446,646
Lahat	2016	184,972,794,850	106,819,184,302	3,086,536,858	373,661,358,126
	2017	164,495,177,551	195,880,324,470	1,944,074,439	341,994,209,461
	2018	112,571,296,475	221,396,196,527	84,332,281,406	309,562,329,259
	2019	141,161,144,249	195,880,324,470	342,943,966,255	396,808,861,445
	2020	127,992,430,922	203,846,876,947	287,355,297,048	367,820,849,128
Muara Enim	2016	150,912,522,963	209,846,930,740	24,044,052,831	566,871,495,939
	2017	226,929,233,264	254,377,980,293	125,172,898,761	530,346,575,503
	2018	232,468,708,584	235,688,695,036	283,257,160,695	556,628,833,664
	2019	303,296,321,152	257,103,702,535	327,465,060,183	888,469,027,756
	2020	248,525,026,749	231,359,016,630	265,057,479,765	541,986,171,269
Musi Banyuasin	2016	169,012,416,526	311,157,964,675	29,352,553,179	345,117,727,178
	2017	209,410,035,753	402,400,472,962	24,199,260,652	669,529,017,374
	2018	210,236,037,283	258,339,719,486	247,489,457,842	871,952,810,972
	2019	286,594,847,516	300,109,018,487	591,786,528,942	1,102,419,234,360

	2020	353,989,261,395	331,728,204,653	675,605,322,695	790,704,925,338
Musi rawas	2016	96,743,870,854	339,913,733,853	4,939,580,276	432,324,100,108
	2017	151,594,082,635	189,387,199,982	47,577,219,138	317,467,274,462
	2018	106,289,385,325	274,429,844,260	156,378,406,932	361,982,548,504
	2019	128,563,715,133	245,572,283,882	206,354,943,217	430,926,194,698
	2020	169,757,910,843	252,072,525,746	134,286,903,705	406,015,937,073
Musi Rawas Utara	2016	32,174,860,897	160,232,604,722	34,449,279,525	355,012,452,385
	2017	57,580,992,080	83,958,898,763	54,391,854,146	279,488,044,078
	2018	30,141,830,709	187,337,099,530	101,911,055,031	323,942,165,957
	2019	37,574,950,357	113,872,251,069	48,167,341,400	394,412,850,373
	2020	47,922,442,521	106,265,266,330	5,410,229,950	267,157,873,824
Ogan Ilir	2016	109,762,617,127	171,193,406,043	23,529,908,937	222,327,614,406
	2017	95,711,837,735	236,844,148,748	30,894,273,481	345,998,047,710
	2018	55,362,963,113	239,900,136,052	71,845,973,812	275,666,163,928
	2019	86,150,568,158	280,502,112,824	125,093,006,230	323,235,226,236
	2020	87,850,356,384	245,565,792,523	43,452,539,922	264,317,729,332
Ogan Komring Ilir	2016	108,992,378,485	295,739,201,849	7,971,181,796	560,990,403,526
	2017	222,961,997,724	306,000,931,872	14,772,638,886	473,963,601,892
	2018	235,946,143,259	369,716,929,562	310,713,631,676	302,186,496,005
	2019	195,401,652,978	379,769,548,647	412,352,887,225	626,423,290,261
	2020	168,781,771,319	306,956,961,068	165,570,322,090	608,893,907,368
Ogan Komring Ulu	2016	87,578,643,415	134,805,400,845	88,621,549,980	167,777,810,849
	2017	172,013,164,446	213,447,099,719	94,775,750,462	338,867,463,782
	2018	156,622,053,791	183,161,504,401	88,123,967,363	328,753,610,069
	2019	145,563,548,513	194,934,818,791	145,300,371,521	348,992,623,346
	2020	115,934,531,245	152,923,766,217	35,353,487,288	247,547,357,226
Ogan Komring Selatan	2016	35,696,934,794	182,217,713,000	6,964,616,813	373,153,188,095
	2017	89,506,598,777	168,539,850,461	25,480,252,893	292,933,440,939
	2018	42,993,134,751	176,993,703,944	54,603,961,373	311,605,526,135
	2019	57,669,139,990	175,314,509,254	2,614,368,375	381,552,391,906
	2020	46,947,369,117	152,831,932,690	4,590,267,809	283,802,863,525
Ogan Komring Timur	2016	69,357,438,646	325,559,789,504	2,989,673,000	321,249,671,402
	2017	77,706,784,295	230,774,739,891	17,809,066,792	291,446,226,750
	2018	85,235,157,420	268,448,705,478	27,514,187,724	278,116,679,110
	2019	99,017,727,658	279,102,750,257	19,371,720,045	508,497,584,654
	2020	95,307,626,694	243,604,443,995	85,184,445,201	440,579,396,456
Pali	2016	26,350,314,142	117,070,300,780	3,573,527,278	351,124,240,316
	2017	56,934,787,815	73,803,342,292	31,700,025,171	393,154,584,868
	2018	74,392,980,925	152,942,130,695	6,238,910,393	622,813,258,525
	2019	84,794,229,883	102,845,992,475	25,711,101,866	764,119,060,809
	2020	49,466,198,650	85,904,843,389	7,490,941,416	275,492,985,288

## Hasil Pengolahan SPSS

### Uji Statistik Deskriptif

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
LN_PAD	80	27,07	31,45	28,9285	1,16214
LN_DAK	80	27,61	30,57	28,8965	,80136
LN_SILPA	80	26,16	30,28	27,9078	,84227
LN_BELANJA_MODAL	80	10,44	71,24	44,5502	15,76988
Valid N (listwise)	80				

### UJI ASUMSI KLASIK REGRESI

#### Uji One Sample Kolmogorov Smirnov

##### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		85
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.34826930
Most Extreme Differences	Absolute	.059
	Positive	.053
	Negative	-.059
Test Statistic		.059
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

a. This is a lower bound of the true significance



## Multikolinearitas

### Coefficients<sup>a</sup>

Model		Tolerance	Collinearity Statistics	
			VIF	
1	LN_PAD	.544		1.838
	LN_DAK	.559		1.790
	LN_SILPA	.826		1.210

a. Dependent Variable: LN\_BELANJA\_MODAL

## Uji Autokorelasi

### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.690 <sup>a</sup>	.476	.456	.35466	1.842

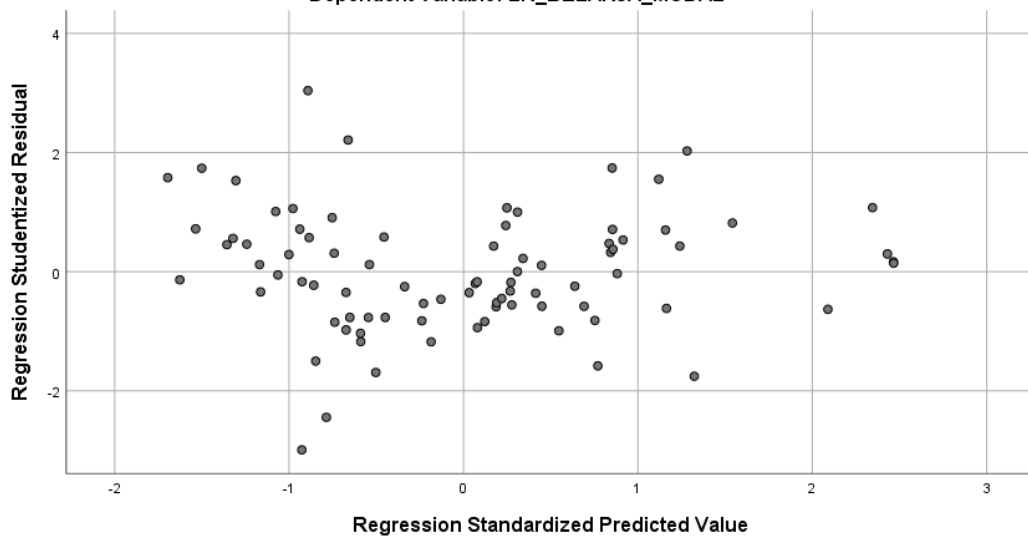
a. Predictors: (Constant), LN\_PAD, LN\_SILPA, LN\_DAK

b. Dependent Variable: LN\_BELANJA\_MODAL

## Uji Heterokedastisitas

### Scatterplot

Dependent Variable: LN\_BELANJA\_MODAL



## ANALISIS REGRESI BERGANDA

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	11.186	2.204		5.076	.000
	LN_PAD	.229	.065	.387	3.551	.001
	LN_DAK	.348	.112	.334	3.102	.003
	LN_SiLP	.022	.027	.073	.825	.412

a. Dependent Variable: LN\_BELANJA\_MODAL

### Uji Koefisien Determinasi (R<sup>2</sup>)

#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.690 <sup>a</sup>	.476	.456	.35466

a. Predictors: (Constant), LN\_SiLPA, LN\_DAK, LN\_PAD

b. Dependent Variable: LN\_BELANJA\_MODAL

### Uji Parsial (Uji t)

#### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	11.186	2.204		5.076	.000
	LN_PAD	.229	.065	.387	3.551	.001
	LN_DAK	.348	.112	.334	3.102	.003
	LN_SiLPA	.022	.027	.073	.825	.412

a. Dependent Variable: LN\_BELANJA\_MODAL

Sumber : Output SPSS IBM 26, 2022

## Uji Simultan (Uji f)

### ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9.251	3	3.084	24.516	.000 <sup>b</sup>
	Residual	10.188	81	.126		
	Total	19.439	84			

a. Dependent Variable: LN\_BELANJA\_MODAL

b. Predictors: (Constant), LN\_PAD, LN\_SILPA, LN\_DAK

**Tabel Titik Persentase Distribusi T untuk Probabilitas = 0,05**

**Titik Persentase Distribusi t (df = 1 – 40)**

Pr df	0.25 0.50	0.10 0.20	0.05 0.10	0.025 0.050	0.01 0.02	0.005 0.010	0.001 0.002
1	1.00000	3.07768	6.31375	12.70620	31.82052	63.65674	318.30884
2	0.81650	1.88562	2.91999	4.30265	6.96456	9.92484	22.32712
3	0.76489	1.63774	2.35336	3.18245	4.54070	5.84091	10.21453
4	0.74070	1.53321	2.13185	2.77645	3.74695	4.60409	7.17318
5	0.72669	1.47588	2.01505	2.57058	3.36493	4.03214	5.89343
6	0.71756	1.43976	1.94318	2.44691	3.14267	3.70743	5.20763
7	0.71114	1.41492	1.89458	2.36462	2.99795	3.49948	4.78529
8	0.70639	1.39682	1.85955	2.30600	2.89646	3.35539	4.50079
9	0.70272	1.38303	1.83311	2.26216	2.82144	3.24984	4.29681
10	0.69981	1.37218	1.81246	2.22814	2.76377	3.16927	4.14370
11	0.69745	1.36343	1.79588	2.20099	2.71808	3.10581	4.02470
12	0.69548	1.35622	1.78229	2.17881	2.68100	3.05454	3.92963
13	0.69383	1.35017	1.77093	2.16037	2.65031	3.01228	3.85198
14	0.69242	1.34503	1.76131	2.14479	2.62449	2.97684	3.78739
15	0.69120	1.34061	1.75305	2.13145	2.60248	2.94671	3.73283
16	0.69013	1.33676	1.74588	2.11991	2.58349	2.92078	3.68615
17	0.68920	1.33338	1.73961	2.10982	2.56693	2.89823	3.64577
18	0.68836	1.33039	1.73406	2.10092	2.55238	2.87844	3.61048
19	0.68762	1.32773	1.72913	2.09302	2.53948	2.86093	3.57940
20	0.68695	1.32534	1.72472	2.08596	2.52798	2.84534	3.55181
21	0.68635	1.32319	1.72074	2.07961	2.51765	2.83136	3.52715
22	0.68581	1.32124	1.71714	2.07387	2.50832	2.81876	3.50499
23	0.68531	1.31946	1.71387	2.06866	2.49987	2.80734	3.48496
24	0.68485	1.31784	1.71088	2.06390	2.49216	2.79694	3.46678
25	0.68443	1.31635	1.70814	2.05954	2.48511	2.78744	3.45019
26	0.68404	1.31497	1.70562	2.05553	2.47863	2.77871	3.43500
27	0.68368	1.31370	1.70329	2.05183	2.47266	2.77068	3.42103
28	0.68335	1.31253	1.70113	2.04841	2.46714	2.76326	3.40816
29	0.68304	1.31143	1.69913	2.04523	2.46202	2.75639	3.39624
30	0.68276	1.31042	1.69726	2.04227	2.45726	2.75000	3.38518
31	0.68249	1.30946	1.69552	2.03951	2.45282	2.74404	3.37490
32	0.68223	1.30857	1.69389	2.03693	2.44868	2.73848	3.36531
33	0.68200	1.30774	1.69236	2.03452	2.44479	2.73328	3.35634
34	0.68177	1.30695	1.69092	2.03224	2.44115	2.72839	3.34793
35	0.68156	1.30621	1.68957	2.03011	2.43772	2.72381	3.34005
36	0.68137	1.30551	1.68830	2.02809	2.43449	2.71948	3.33262
37	0.68118	1.30485	1.68709	2.02619	2.43145	2.71541	3.32563
38	0.68100	1.30423	1.68595	2.02439	2.42857	2.71156	3.31903
39	0.68083	1.30364	1.68488	2.02269	2.42584	2.70791	3.31279
40	0.68067	1.30308	1.68385	2.02108	2.42326	2.70446	3.30688

**Titik Persentase Distribusi t (df = 41 – 80)**

df \ Pr	0.25	0.10	0.05	0.025	0.01	0.005	0.001
	0.50	0.20	0.10	0.050	0.02	0.010	0.002
41	0.68052	1.30254	1.68288	2.01954	2.42080	2.70118	3.30127
42	0.68038	1.30204	1.68195	2.01808	2.41847	2.69807	3.29595
43	0.68024	1.30155	1.68107	2.01669	2.41625	2.69510	3.29089
44	0.68011	1.30109	1.68023	2.01537	2.41413	2.69228	3.28607
45	0.67998	1.30065	1.67943	2.01410	2.41212	2.68959	3.28148
46	0.67986	1.30023	1.67866	2.01290	2.41019	2.68701	3.27710
47	0.67975	1.29982	1.67793	2.01174	2.40835	2.68456	3.27291
48	0.67964	1.29944	1.67722	2.01063	2.40658	2.68220	3.26891
49	0.67953	1.29907	1.67655	2.00958	2.40489	2.67995	3.26508
50	0.67943	1.29871	1.67591	2.00856	2.40327	2.67779	3.26141
51	0.67933	1.29837	1.67528	2.00758	2.40172	2.67572	3.25789
52	0.67924	1.29805	1.67469	2.00665	2.40022	2.67373	3.25451
53	0.67915	1.29773	1.67412	2.00575	2.39879	2.67182	3.25127
54	0.67906	1.29743	1.67356	2.00488	2.39741	2.66998	3.24815
55	0.67898	1.29713	1.67303	2.00404	2.39608	2.66822	3.24515
56	0.67890	1.29685	1.67252	2.00324	2.39480	2.66651	3.24226
57	0.67882	1.29658	1.67203	2.00247	2.39357	2.66487	3.23948
58	0.67874	1.29632	1.67155	2.00172	2.39238	2.66329	3.23680
59	0.67867	1.29607	1.67109	2.00100	2.39123	2.66176	3.23421
60	0.67860	1.29582	1.67065	2.00030	2.39012	2.66028	3.23171
61	0.67853	1.29558	1.67022	1.99962	2.38905	2.65886	3.22930
62	0.67847	1.29536	1.66980	1.99897	2.38801	2.65748	3.22696
63	0.67840	1.29513	1.66940	1.99834	2.38701	2.65615	3.22471
64	0.67834	1.29492	1.66901	1.99773	2.38604	2.65485	3.22253
65	0.67828	1.29471	1.66864	1.99714	2.38510	2.65360	3.22041
66	0.67823	1.29451	1.66827	1.99656	2.38419	2.65239	3.21837
67	0.67817	1.29432	1.66792	1.99601	2.38330	2.65122	3.21639
68	0.67811	1.29413	1.66757	1.99547	2.38245	2.65008	3.21446
69	0.67806	1.29394	1.66724	1.99495	2.38161	2.64898	3.21260
70	0.67801	1.29376	1.66691	1.99444	2.38081	2.64790	3.21079
71	0.67796	1.29359	1.66660	1.99394	2.38002	2.64686	3.20903
72	0.67791	1.29342	1.66629	1.99346	2.37926	2.64585	3.20733
73	0.67787	1.29326	1.66600	1.99300	2.37852	2.64487	3.20567
74	0.67782	1.29310	1.66571	1.99254	2.37780	2.64391	3.20406
75	0.67778	1.29294	1.66543	1.99210	2.37710	2.64298	3.20249
76	0.67773	1.29279	1.66515	1.99167	2.37642	2.64208	3.20096
77	0.67769	1.29264	1.66488	1.99125	2.37576	2.64120	3.19948
78	0.67765	1.29250	1.66462	1.99085	2.37511	2.64034	3.19804
79	0.67761	1.29236	1.66437	1.99045	2.37448	2.63950	3.19663
80	0.67757	1.29222	1.66412	1.99006	2.37387	2.63869	3.19526



**Tabel Titik Persentase Distribusi F untuk Probabilitas = 0,05**

Titik Persentase Distribusi F untuk Probabilita = 0,05															
df untuk penyebut (N2)	df untuk pembilang (N1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	161	199	216	225	230	234	237	239	241	242	243	244	245	245	246
2	18.51	19.00	19.16	19.25	19.30	19.33	19.35	19.37	19.38	19.40	19.40	19.41	19.42	19.42	19.43
3	10.13	9.55	9.28	9.12	9.01	8.94	8.89	8.85	8.81	8.79	8.76	8.74	8.73	8.71	8.70
4	7.71	6.94	6.59	6.39	6.26	6.16	6.09	6.04	6.00	5.96	5.94	5.91	5.89	5.87	5.86
5	6.61	5.79	5.41	5.19	5.05	4.95	4.88	4.82	4.77	4.74	4.70	4.68	4.66	4.64	4.62
6	5.99	5.14	4.76	4.53	4.39	4.28	4.21	4.15	4.10	4.06	4.03	4.00	3.98	3.96	3.94
7	5.59	4.74	4.35	4.12	3.97	3.87	3.79	3.73	3.68	3.64	3.60	3.57	3.55	3.53	3.51
8	5.32	4.46	4.07	3.84	3.69	3.58	3.50	3.44	3.39	3.35	3.31	3.28	3.26	3.24	3.22
9	5.12	4.26	3.86	3.63	3.48	3.37	3.29	3.23	3.18	3.14	3.10	3.07	3.05	3.03	3.01
10	4.96	4.10	3.71	3.48	3.33	3.22	3.14	3.07	3.02	2.98	2.94	2.91	2.89	2.86	2.85
11	4.84	3.98	3.59	3.36	3.20	3.09	3.01	2.95	2.90	2.85	2.82	2.79	2.76	2.74	2.72
12	4.75	3.89	3.49	3.26	3.11	3.00	2.91	2.85	2.80	2.75	2.72	2.69	2.66	2.64	2.62
13	4.67	3.81	3.41	3.18	3.03	2.92	2.83	2.77	2.71	2.67	2.63	2.60	2.58	2.55	2.53
14	4.60	3.74	3.34	3.11	2.96	2.85	2.76	2.70	2.65	2.60	2.57	2.53	2.51	2.48	2.46
15	4.54	3.68	3.29	3.06	2.90	2.79	2.71	2.64	2.59	2.54	2.51	2.48	2.45	2.42	2.40
16	4.49	3.63	3.24	3.01	2.85	2.74	2.66	2.59	2.54	2.49	2.46	2.42	2.40	2.37	2.35
17	4.45	3.59	3.20	2.96	2.81	2.70	2.61	2.55	2.49	2.45	2.41	2.38	2.35	2.33	2.31
18	4.41	3.55	3.16	2.93	2.77	2.66	2.58	2.51	2.46	2.41	2.37	2.34	2.31	2.29	2.27
19	4.38	3.52	3.13	2.90	2.74	2.63	2.54	2.48	2.42	2.38	2.34	2.31	2.28	2.26	2.23
20	4.35	3.49	3.10	2.87	2.71	2.60	2.51	2.45	2.39	2.35	2.31	2.28	2.25	2.22	2.20
21	4.32	3.47	3.07	2.84	2.68	2.57	2.49	2.42	2.37	2.32	2.28	2.25	2.22	2.20	2.18
22	4.30	3.44	3.05	2.82	2.66	2.55	2.46	2.40	2.34	2.30	2.26	2.23	2.20	2.17	2.15
23	4.28	3.42	3.03	2.80	2.64	2.53	2.44	2.37	2.32	2.27	2.24	2.20	2.18	2.15	2.13
24	4.26	3.40	3.01	2.78	2.62	2.51	2.42	2.36	2.30	2.25	2.22	2.18	2.15	2.13	2.11
25	4.24	3.39	2.99	2.76	2.60	2.49	2.40	2.34	2.28	2.24	2.20	2.16	2.14	2.11	2.09
26	4.23	3.37	2.98	2.74	2.59	2.47	2.39	2.32	2.27	2.22	2.18	2.15	2.12	2.09	2.07
27	4.21	3.35	2.96	2.73	2.57	2.46	2.37	2.31	2.25	2.20	2.17	2.13	2.10	2.08	2.06
28	4.20	3.34	2.95	2.71	2.56	2.45	2.36	2.29	2.24	2.19	2.15	2.12	2.09	2.06	2.04
29	4.18	3.33	2.93	2.70	2.55	2.43	2.35	2.28	2.22	2.18	2.14	2.10	2.08	2.05	2.03
30	4.17	3.32	2.92	2.69	2.53	2.42	2.33	2.27	2.21	2.16	2.13	2.09	2.06	2.04	2.01
31	4.16	3.30	2.91	2.68	2.52	2.41	2.32	2.25	2.20	2.15	2.11	2.08	2.05	2.03	2.00
32	4.15	3.29	2.90	2.67	2.51	2.40	2.31	2.24	2.19	2.14	2.10	2.07	2.04	2.01	1.99
33	4.14	3.28	2.89	2.66	2.50	2.39	2.30	2.23	2.18	2.13	2.09	2.06	2.03	2.00	1.98
34	4.13	3.28	2.88	2.65	2.49	2.38	2.29	2.23	2.17	2.12	2.08	2.05	2.02	1.99	1.97
35	4.12	3.27	2.87	2.64	2.49	2.37	2.29	2.22	2.16	2.11	2.07	2.04	2.01	1.99	1.96
36	4.11	3.26	2.87	2.63	2.48	2.36	2.28	2.21	2.15	2.11	2.07	2.03	2.00	1.98	1.95
37	4.11	3.25	2.86	2.63	2.47	2.36	2.27	2.20	2.14	2.10	2.06	2.02	2.00	1.97	1.95
38	4.10	3.24	2.85	2.62	2.46	2.35	2.26	2.19	2.14	2.09	2.05	2.02	1.99	1.96	1.94
39	4.09	3.24	2.85	2.61	2.46	2.34	2.26	2.19	2.13	2.08	2.04	2.01	1.98	1.95	1.93
40	4.08	3.23	2.84	2.61	2.45	2.34	2.25	2.18	2.12	2.08	2.04	2.00	1.97	1.95	1.92
41	4.08	3.23	2.83	2.60	2.44	2.33	2.24	2.17	2.12	2.07	2.03	2.00	1.97	1.94	1.92
42	4.07	3.22	2.83	2.59	2.44	2.32	2.24	2.17	2.11	2.06	2.03	1.99	1.96	1.94	1.91
43	4.07	3.21	2.82	2.59	2.43	2.32	2.23	2.16	2.11	2.06	2.02	1.99	1.96	1.93	1.91
44	4.06	3.21	2.82	2.58	2.43	2.31	2.23	2.16	2.10	2.05	2.01	1.98	1.95	1.92	1.90
45	4.06	3.20	2.81	2.58	2.42	2.31	2.22	2.15	2.10	2.05	2.01	1.97	1.94	1.92	1.89



**Titik Persentase Distribusi F untuk Probabilita = 0,05**

df untuk penyebut (N2)	df untuk pembilang (N1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
46	4.05	3.20	2.81	2.57	2.42	2.30	2.22	2.15	2.09	2.04	2.00	1.97	1.94	1.91	1.89
47	4.05	3.20	2.80	2.57	2.41	2.30	2.21	2.14	2.09	2.04	2.00	1.96	1.93	1.91	1.88
48	4.04	3.19	2.80	2.57	2.41	2.29	2.21	2.14	2.08	2.03	1.99	1.96	1.93	1.90	1.88
49	4.04	3.19	2.79	2.56	2.40	2.29	2.20	2.13	2.08	2.03	1.99	1.96	1.93	1.90	1.88
50	4.03	3.18	2.79	2.56	2.40	2.29	2.20	2.13	2.07	2.03	1.99	1.95	1.92	1.89	1.87
51	4.03	3.18	2.79	2.55	2.40	2.28	2.20	2.13	2.07	2.02	1.98	1.95	1.92	1.89	1.87
52	4.03	3.18	2.78	2.55	2.39	2.28	2.19	2.12	2.07	2.02	1.98	1.94	1.91	1.89	1.86
53	4.02	3.17	2.78	2.55	2.39	2.28	2.19	2.12	2.06	2.01	1.97	1.94	1.91	1.88	1.86
54	4.02	3.17	2.78	2.54	2.39	2.27	2.18	2.12	2.06	2.01	1.97	1.94	1.91	1.88	1.86
55	4.02	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.06	2.01	1.97	1.93	1.90	1.87	1.85
56	4.01	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.05	2.00	1.96	1.93	1.90	1.87	1.85
57	4.01	3.16	2.77	2.53	2.38	2.26	2.18	2.11	2.05	2.00	1.96	1.93	1.90	1.87	1.85
58	4.01	3.16	2.76	2.53	2.37	2.26	2.17	2.10	2.05	2.00	1.96	1.92	1.89	1.87	1.84
59	4.00	3.15	2.76	2.53	2.37	2.26	2.17	2.10	2.04	2.00	1.96	1.92	1.89	1.86	1.84
60	4.00	3.15	2.76	2.53	2.37	2.25	2.17	2.10	2.04	1.99	1.95	1.92	1.89	1.86	1.84
61	4.00	3.15	2.76	2.52	2.37	2.25	2.16	2.09	2.04	1.99	1.95	1.91	1.88	1.86	1.83
62	4.00	3.15	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.99	1.95	1.91	1.88	1.85	1.83
63	3.99	3.14	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.98	1.94	1.91	1.88	1.85	1.83
64	3.99	3.14	2.75	2.52	2.36	2.24	2.16	2.09	2.03	1.98	1.94	1.91	1.88	1.85	1.83
65	3.99	3.14	2.75	2.51	2.36	2.24	2.15	2.08	2.03	1.98	1.94	1.90	1.87	1.85	1.82
66	3.99	3.14	2.74	2.51	2.35	2.24	2.15	2.08	2.03	1.98	1.94	1.90	1.87	1.84	1.82
67	3.98	3.13	2.74	2.51	2.35	2.24	2.15	2.08	2.02	1.98	1.93	1.90	1.87	1.84	1.82
68	3.98	3.13	2.74	2.51	2.35	2.24	2.15	2.08	2.02	1.97	1.93	1.90	1.87	1.84	1.82
69	3.98	3.13	2.74	2.50	2.35	2.23	2.15	2.08	2.02	1.97	1.93	1.90	1.86	1.84	1.81
70	3.98	3.13	2.74	2.50	2.35	2.23	2.14	2.07	2.02	1.97	1.93	1.89	1.86	1.84	1.81
71	3.98	3.13	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.97	1.93	1.89	1.86	1.83	1.81
72	3.97	3.12	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.96	1.92	1.89	1.86	1.83	1.81
73	3.97	3.12	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.96	1.92	1.89	1.86	1.83	1.81
74	3.97	3.12	2.73	2.50	2.34	2.22	2.14	2.07	2.01	1.96	1.92	1.89	1.85	1.83	1.80
75	3.97	3.12	2.73	2.49	2.34	2.22	2.13	2.06	2.01	1.96	1.92	1.88	1.85	1.83	1.80
76	3.97	3.12	2.72	2.49	2.33	2.22	2.13	2.06	2.01	1.96	1.92	1.88	1.85	1.82	1.80
77	3.97	3.12	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.96	1.92	1.88	1.85	1.82	1.80
78	3.96	3.11	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.95	1.91	1.88	1.85	1.82	1.80
79	3.96	3.11	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.95	1.91	1.88	1.85	1.82	1.79
80	3.96	3.11	2.72	2.49	2.33	2.21	2.13	2.06	2.00	1.95	1.91	1.88	1.84	1.82	1.79
81	3.96	3.11	2.72	2.48	2.33	2.21	2.12	2.05	2.00	1.95	1.91	1.87	1.84	1.82	1.79
82	3.96	3.11	2.72	2.48	2.33	2.21	2.12	2.05	2.00	1.95	1.91	1.87	1.84	1.81	1.79
83	3.96	3.11	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.95	1.91	1.87	1.84	1.81	1.79
84	3.95	3.11	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.95	1.90	1.87	1.84	1.81	1.79
85	3.95	3.10	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.94	1.90	1.87	1.84	1.81	1.79
86	3.95	3.10	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.94	1.90	1.87	1.84	1.81	1.78
87	3.95	3.10	2.71	2.48	2.32	2.20	2.12	2.05	1.99	1.94	1.90	1.87	1.83	1.81	1.78
88	3.95	3.10	2.71	2.48	2.32	2.20	2.12	2.05	1.99	1.94	1.90	1.86	1.83	1.81	1.78
89	3.95	3.10	2.71	2.47	2.32	2.20	2.11	2.04	1.99	1.94	1.90	1.86	1.83	1.80	1.78
90	3.95	3.10	2.71	2.47	2.32	2.20	2.11	2.04	1.99	1.94	1.90	1.86	1.83	1.80	1.78

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