

LAMPIRAN



KEMENTERIAN PENDIDIKAN, KEBUDAYAAN, RISET DAN TEKNOLOGI

POLITEKNIK NEGERI SRIWIJAYA

JURUSAN AKUNTANSI

Jalan Srijaya Negara, Palembang 30139

Telp. 0711-353414 Fax. 0711-355918

Website : www.polsri.ac.id E-mail : akuntansi@polsri.ac.id



KESEPAKATAN BIMBINGAN SKRIPSI

Kami yang bertanda tangan di bawah ini,

Pihak Pertama

Nama : Aura Syarifah
NIM : 061940512480
Jurusan : Akuntansi
Program Studi : DIV Akuntansi Sektor Publik

Pihak Kedua

Nama : Nelly Masnila, S.E., M. Si., Ak., CA
NIP : 19681014199996012001
Jurusan : Akuntansi
Program Studi : DIV Akuntansi Sektor Publik

Pada hari ini Jum'at..... tanggal 9 April 2023..... telah sepakat untuk melakukan konsultasi bimbingan skripsi.

Konsultasi bimbingan sekurang-kurangnya 1 (satu) kali dalam satu minggu. Pelaksanaan bimbingan pada setiap hari Selasa..... pukul 08.00 WIB.. tempat di Politeknik Negeri Sriwijaya.

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

Pihak Pertama,

Aura Syarifah
NIM 061940512480

Palembang,
Pihak Kedua,

Nelly Masnila, S.E., M. Si., Ak., CA
NIP 19681014199996012001

Mengetahui,
Ketua Jurusan Akuntansi

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



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Pihak Kedua

Nama : Desi Indriasari, S.E., M. Si., Ak.
NIP : 197902272002122003
Jurusan : Akuntansi
Program Studi : DIV Akuntansi Sektor Publik

Pada hari ini Kamis tanggal 6 April 2023 telah sepakat untuk melakukan konsultasi bimbingan skripsi.

Konsultasi bimbingan sekurang-kurangnya 1 (satu) kali dalam satu minggu. Pelaksanaan bimbingan pada setiap hari Kamis pukul 13:00 WIB. tempat di Politeknik Negeri Sriwijaya.

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

Pihak Pertama,

Palembang,
Pihak Kedua,

Aura Syarifah
NIM 061940512480

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NIP 197902272002122003

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LEMBAR BIMBINGAN SKRIPSI

Nama : Aura Syarifah
NIM : 061940512480
Jurusan : Akuntansi
Program Studi : DIV Akuntansi Sektor Publik
Judul Skripsi : Pengaruh Derajat Desentralisasi, *Budgetary Solvency Ratio*,
Kemandirian Keuangan, dan Tingkat Efisiensi Keuangan Terhadap
Financial Distress Pemerintah Provinsi di Pulau Sumatera
Pembimbing I / II *) : Nelly Masnila, S.E., M. Si., Ak., CA

No.	Tanggal	Uraian Bimbingan	Tanda Tangan Pembimbing
1	9/4/2023	konsultasi judul	ys
2	11/4/2023	ACC judul	ys ys
3	3/5/2023	Pengajuan Bab 1-3	ys ys
4	13/5/2023	konsultasi Bab 1-3	ys ys
5	24/5/2023	Revisi Bab 1-3	ys ys
6	1/5/2023	ACC Bab 1-3	ys ys
7	22/6/2023	konsultasi Bab 4-5	ys ys
8	10/7/2023	Revisi Bab 4	ys ys
9	24/7/2023	Revisi Bab 5	ys ys
10	7/8/2023	ACC Bab 4-5	ys ys

Palembang, 2023
Ketua Jurusan Akuntansi


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

Catatan:

*) melingkari angka yang sesuai.

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.



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Financial Distress Pemerintah Provinsi di Pulau Sumatera
Pembimbing I / II *) : Desi Indriasari, S.E., M. Si., Ak.

No.	Tanggal	Uraian Bimbingan	Tanda Tangan Pembimbing
1.	09/04/2023	Konsultasi Judul	Desi
2.	11/04/2023	Acc Judul	Desi
3.	3/5/2023	Pengajuan Bab 1-3	Desi
4.	13/5/2023	konsultasi Bab 1-3	Desi
5.	24/5/2023	Revisi Bab 1-3	Desi
6.	1/5/2023	Acc Bab 1-3	Desi
7.	22/6/2023	konsultasi Bab 4-5	Desi
8.	10/7/2023	Revisi Bab 4	Desi
9.	24/7/2023	Revisi Bab 5	Desi
10.	7 Agt '23	Acc u/ Angkikan	Desi

Palembang, 2023

Ketua Jurusan Akuntansi

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

Catatan:

*) melingkari angka yang sesuai.

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.

PROVINSI	TAHUN	PAD	PENDAPATAN	BELANJA PEGAWAI	BELANJA MODAL	BELANJA DAERAH	PINJAMAN DAERAH	TRANSFER
Sumatera Barat	2015	Rp 1.876.733.122.796.38	Rp 4.052.249.308.119.38	Rp 772.736.510.573.00	Rp 788.149.955.542.72	Rp 3.230.402.715.616.22	Rp -	Rp 2.143.193.717.895.00
	2016	Rp 1.964.148.975.798.55	Rp 4.624.674.545.939.55	Rp 704.125.019.416.00	Rp 989.929.771.429.43	Rp 3.670.018.009.729.43	Rp -	Rp 2.618.608.271.110.00
	2017	Rp 2.134.010.519.503.41	Rp 6.066.826.853.956.41	Rp 2.024.083.087.285.00	Rp 832.177.367.817.16	Rp 4.912.514.633.429.62	Rp -	Rp 3.917.012.185.168.00
	2018	Rp 2.275.030.068.586.90	Rp 6.292.287.631.025.90	Rp 2.052.591.375.029.00	Rp 1.099.701.408.413.65	Rp 5.462.759.063.270.09	Rp -	Rp 4.002.064.210.887.00
	2019	Rp 2.328.432.873.686.19	Rp 6.390.337.204.584.19	Rp 2.135.427.912.283.00	Rp 1.062.230.453.034.52	Rp 5.640.332.373.436.32	Rp 61.712.000.000.00	Rp 4.046.879.363.496.00
	2020	Rp 2.255.072.985.427.41	Rp 6.364.065.756.244.41	Rp 2.053.063.431.421.80	Rp 736.888.360.714.63	Rp 5.642.976.228.598.93	Rp 4.723.000.000.00	Rp 4.051.456.992.936.00
	2021	Rp 2.551.899.163.309.89	Rp 6.706.053.462.904.89	Rp 2.093.837.765.635.00	Rp 666.352.120.893.35	Rp 6.468.906.658.345.37	Rp -	Rp 4.077.691.924.339.00
Riau	2015	Rp 3.476.960.097.649.17	Rp 6.911.044.805.838.19	Rp 1.195.181.661.127.00	Rp 2.014.487.685.481.53	Rp 5.544.603.975.223.72	Rp -	Rp 3.429.540.720.189.00
	2016	Rp 3.110.656.139.756.52	Rp 6.942.926.673.091.52	Rp 1.295.797.050.729.02	Rp 2.035.635.833.790.23	Rp 6.594.237.037.328.43	Rp -	Rp 3.829.481.733.335.00
	2017	Rp 3.360.008.975.199.29	Rp 7.902.473.692.383.29	Rp 2.353.287.772.061.00	Rp 1.941.215.181.846.75	Rp 7.381.284.086.264.57	Rp -	Rp 4.539.386.717.184.00
	2018	Rp 3.638.995.740.121.15	Rp 8.478.991.024.966.15	Rp 2.235.484.329.647.00	Rp 1.046.852.720.916.82	Rp 6.809.189.205.689.28	Rp -	Rp 4.836.923.284.845.00
	2019	Rp 3.588.210.585.339.97	Rp 8.703.232.610.159.97	Rp 2.290.742.770.387.00	Rp 1.161.037.468.852.18	Rp 6.853.113.756.073.00	Rp -	Rp 5.141.630.024.820.00
	2020	Rp 3.333.176.032.497.57	Rp 8.622.824.848.906.57	Rp 2.153.065.317.382.00	Rp 919.245.593.570.52	Rp 6.548.368.423.452.39	Rp -	Rp 5.286.397.816.405.00
	2021	Rp 4.050.468.561.143.44	Rp 9.383.001.507.905.44	Rp 2.213.182.776.667.00	Rp 1.018.455.078.253.37	Rp 7.081.692.940.112.89	Rp -	Rp 5.324.745.236.758.00
Jambi	2015	Rp 1.241.223.028.011.76	Rp 3.129.704.823.875.76	Rp 604.076.078.021.00	Rp 791.487.340.374.89	Rp 2.838.721.753.215.74	Rp -	Rp 1.887.051.548.864.00
	2016	Rp 1.233.514.664.109.54	Rp 3.394.795.872.563.54	Rp 623.561.725.029.33	Rp 945.539.006.404.01	Rp 2.893.449.001.005.34	Rp -	Rp 2.159.679.608.454.00
	2017	Rp 1.580.304.867.342.36	Rp 4.311.792.610.112.36	Rp 1.127.581.142.738.60	Rp 895.648.009.332.98	Rp 3.457.094.021.644.03	Rp -	Rp 2.723.260.588.950.00
	2018	Rp 1.656.569.597.282.27	Rp 4.412.464.565.281.27	Rp 1.303.794.986.013.66	Rp 784.723.907.609.16	Rp 3.518.360.175.187.41	Rp -	Rp 2.754.346.967.999.00
	2019	Rp 1.651.089.944.335.33	Rp 4.575.192.849.736.33	Rp 1.382.612.319.837.00	Rp 866.500.805.931.25	Rp 3.946.292.724.212.02	Rp -	Rp 2.922.494.905.401.00
	2020	Rp 1.535.183.487.238.34	Rp 4.400.624.372.119.46	Rp 1.391.317.474.093.29	Rp 642.695.707.788.37	Rp 3.697.514.755.982.21	Rp -	Rp 2.862.888.575.956.00
	2021	Rp 1.843.431.186.553.03	Rp 4.725.724.403.283.03	Rp 1.500.168.641.905.80	Rp 449.690.683.605.89	Rp 3.577.041.039.818.41	Rp -	Rp 2.879.979.691.030.00
Sumatera Selatan	2015	Rp 2.534.526.413.315.20	Rp 5.990.424.062.511.95	Rp 776.889.350.576.00	Rp 1.041.021.930.718.26	Rp 4.497.889.160.839.22	Rp -	Rp 3.425.339.173.387.00
	2016	Rp 2.546.177.544.348.66	Rp 6.582.780.929.676.33	Rp 655.085.575.419.00	Rp 607.740.926.745.28	Rp 4.094.471.321.477.03	Rp -	Rp 4.022.114.607.509.00
	2017	Rp 3.031.633.624.303.95	Rp 8.195.968.131.799.96	Rp 1.458.701.975.762.00	Rp 1.377.382.678.423.59	Rp 6.439.523.470.869.00	Rp -	Rp 4.061.113.371.545.00
	2018	Rp 3.528.010.712.183.54	Rp 9.141.371.395.099.79	Rp 1.657.583.970.192.00	Rp 1.537.275.105.768.15	Rp 6.763.760.533.371.09	Rp -	Rp 5.577.767.500.414.00
	2019	Rp 3.494.510.853.251.62	Rp 9.280.742.072.448.62	Rp 1.757.169.664.436.00	Rp 1.606.219.507.435.26	Rp 6.422.760.771.550.39	Rp -	Rp 5.765.176.417.582.00
	2020	Rp 3.375.100.984.842.03	Rp 9.278.520.060.062.03	Rp 1.771.524.397.218.00	Rp 1.664.700.767.363.54	Rp 6.900.475.143.744.16	Rp 125.743.510.336.00	Rp 5.875.896.342.538.00
	2021	Rp 3.865.463.033.085.17	Rp 9.611.291.244.667.17	Rp 1.923.290.549.742.00	Rp 1.836.834.114.021.94	Rp 10.060.730.260.979.30	Rp 493.566.176.762.71	Rp 5.712.683.072.712.00
Bengkulu	2015	Rp 701.300.383.228.95	Rp 2.180.678.757.436.96	Rp 601.485.429.675.20	Rp 479.181.286.107.00	Rp 2.282.344.879.608.78	Rp -	Rp 1.477.378.680.208.00
	2016	Rp 731.556.734.069.69	Rp 2.355.563.884.998.69	Rp 564.518.281.729.00	Rp 385.967.859.172.61	Rp 2.029.690.295.480.35	Rp -	Rp 1.618.957.169.843.00
	2017	Rp 804.575.838.594.27	Rp 2.804.577.827.356.27	Rp 1.007.663.543.689.88	Rp 711.073.586.960.80	Rp 2.867.213.326.855.96	Rp -	Rp 1.997.884.640.743.00
	2018	Rp 872.257.738.965.75	Rp 2.851.808.282.196.75	Rp 1.072.550.768.140.00	Rp 618.477.905.749.40	Rp 2.979.578.236.902.23	Rp -	Rp 1.978.482.543.231.00
	2019	Rp 826.674.936.049.87	Rp 2.934.057.941.393.87	Rp 1.060.356.428.050.00	Rp 741.823.063.584.34	Rp 3.118.303.518.797.46	Rp -	Rp 2.106.267.005.344.00
	2020	Rp 712.345.548.601.91	Rp 2.786.928.036.207.91	Rp 1.066.821.278.776.00	Rp 417.095.645.164.70	Rp 2.698.458.077.971.87	Rp -	Rp 2.053.310.368.606.00
	2021	Rp 984.420.164.399.73	Rp 3.051.751.862.802.73	Rp 1.097.398.109.416.40	Rp 324.342.084.410.29	Rp 2.880.225.046.730.80	Rp -	Rp 2.066.215.698.403.00
Lampung	2015	Rp 2.247.342.667.611.39	Rp 4.787.308.489.026.39	Rp 791.238.325.949.00	Rp 868.999.195.460.00	Rp 3.996.405.467.936.86	Rp -	Rp 2.520.501.341.136.00
	2016	Rp 2.368.796.251.247.34	Rp 5.588.722.511.301.34	Rp 839.305.948.438.00	Rp 1.005.779.805.183.00	Rp 4.340.707.044.613.31	Rp -	Rp 3.209.500.044.538.00
	2017	Rp 2.750.596.478.331.40	Rp 6.813.755.009.492.40	Rp 1.716.477.159.143.00	Rp 1.451.484.672.695.64	Rp 5.849.113.363.359.33	Rp -	Rp 2.668.010.093.861.00
	2018	Rp 2.864.235.753.079.13	Rp 7.098.983.642.603.13	Rp 1.815.006.923.863.00	Rp 1.729.327.432.844.84	Rp 6.328.527.777.151.81	Rp -	Rp 2.832.047.343.283.00
	2019	Rp 3.018.067.291.159.88	Rp 7.266.993.438.827.88	Rp 1.927.672.778.408.00	Rp 1.014.037.524.021.39	Rp 5.583.637.872.353.68	Rp -	Rp 2.671.698.670.893.00
	2020	Rp 2.842.286.479.070.36	Rp 7.019.319.471.883.36	Rp 1.971.312.365.234.00	Rp 752.528.210.219.89	Rp 5.735.949.754.037.69	Rp -	Rp 2.461.886.209.957.00
	2021	Rp 3.249.669.847.265.05	Rp 7.469.469.346.029.05	Rp 1.934.758.007.514.97	Rp 849.692.114.832.21	Rp 6.001.065.854.900.13	Rp -	Rp 4.209.156.682.009.00
Bangka Belitung	2015	Rp 571.802.890.055.14	Rp 1.886.998.635.504.14	Rp 312.388.634.443.08	Rp 233.717.853.657.98	Rp 1.360.034.750.933.51	Rp -	Rp 1.315.195.745.449.00
	2016	Rp 574.258.443.819.77	Rp 1.949.886.524.266.77	Rp 396.188.131.149.20	Rp 229.776.980.688.90	Rp 1.661.876.172.060.89	Rp -	Rp 1.375.001.313.345.00
	2017	Rp 703.832.181.818.48	Rp 2.251.024.652.420.48	Rp 764.209.587.812.21	Rp 368.209.932.340.97	Rp 1.905.537.124.943.42	Rp -	Rp 1.539.960.002.502.00
	2018	Rp 850.441.774.831.35	Rp 2.556.977.711.924.35	Rp 696.675.458.111.62	Rp 315.397.833.094.64	Rp 1.932.426.946.667.40	Rp -	Rp 1.694.218.759.243.00
	2019	Rp 826.701.095.332.07	Rp 2.694.205.659.655.07	Rp 834.688.294.949.01	Rp 441.201.203.550.86	Rp 2.264.022.634.746.31	Rp -	Rp 1.767.919.365.849.00
	2020	Rp 683.432.674.809.81	Rp 2.405.260.307.097.81	Rp 943.695.426.476.30	Rp 436.502.107.450.47	Rp 2.203.628.597.880.09	Rp -	Rp 1.604.813.796.610.00
	2021	Rp 895.763.128.991.25	Rp 2.708.948.673.048.25	Rp 798.499.351.410.01	Rp 428.654.245.651.53	Rp 2.115.822.876.614.96	Rp -	Rp 1.750.322.876.331.00
	2015	Rp 1.013.226.321.363.58	Rp 2.514.517.750.888.58	Rp 445.002.984.238.00	Rp 341.284.894.456.63	Rp 2.211.803.769.634.47	Rp -	Rp 1.500.306.049.525.00

Kepulauan Riau	2016	Rp 1,079,309,741,998.68	Rp 2,914,857,620,562.68	Rp 501,999,949,887.34	Rp 303,204,145,183.00	Rp 2,112,192,818,712.34	Rp -	Rp 1,812,089,029,643.00
	2017	Rp 1,094,788,614,304.54	Rp 3,252,237,500,366.54	Rp 818,787,343,986.45	Rp 495,725,909,020.65	Rp 2,765,620,839,246.13	Rp -	Rp 2,156,268,926,062.00
	2018	Rp 1,220,768,246,945.10	Rp 3,500,007,224,302.10	Rp 900,881,257,498.00	Rp 620,056,564,203.65	Rp 2,948,292,431,209.19	Rp -	Rp 2,278,002,977,357.00
	2019	Rp 1,311,704,305,173.32	Rp 3,939,451,004,378.32	Rp 998,150,649,443.40	Rp 633,107,634,788.34	Rp 3,153,016,717,443.07	Rp -	Rp 2,626,462,699,205.00
	2020	Rp 1,195,637,693,103.26	Rp 3,514,310,183,325.26	Rp 1,004,932,687,935.00	Rp 586,608,798,242.52	Rp 3,310,488,568,730.02	Rp -	Rp 2,371,188,590,222.00
Aceh	2021	Rp 1,375,770,280,701.47	Rp 3,809,875,862,443.47	Rp 932,136,664,952.00	Rp 338,332,228,969.60	Rp 3,703,816,047,350.84	Rp -	Rp 2,406,531,963,533.00
	2015	Rp 1,972,049,032,901.98	Rp 11,680,376,915,212.90	Rp 912,342,355,742.00	Rp 2,025,103,488,978.00	Rp 8,288,808,024,008.05	Rp -	Rp 9,642,194,733,204.00
	2016	Rp 2,060,180,945,551.33	Rp 12,364,563,976,147.30	Rp 945,821,119,311.00	Rp 2,284,852,301,265.42	Rp 8,425,135,819,789.93	Rp -	Rp 10,299,718,891,940.00
	2017	Rp 2,276,305,568,813.72	Rp 14,350,990,515,016.70	Rp 2,270,172,083,286.50	Rp 2,168,299,049,592.00	Rp 9,813,966,287,121.03	Rp -	Rp 12,009,017,278,818.00
	2018	Rp 2,359,385,393,645.65	Rp 14,427,783,075,798.60	Rp 2,274,436,642,148.44	Rp 2,503,941,129,736.81	Rp 11,558,772,545,230.00	Rp -	Rp 12,065,901,692,555.00
	2019	Rp 2,698,912,471,144.15	Rp 15,752,800,901,652.10	Rp 2,461,315,744,896.00	Rp 3,162,088,165,983.04	Rp 12,449,621,461,070.50	Rp -	Rp 13,049,675,124,487.00
Sumatera Utara	2020	Rp 2,570,775,877,183.15	Rp 14,439,920,557,021.10	Rp 2,483,284,443,746.00	Rp 1,755,472,079,286.47	Rp 9,899,914,199,649.57	Rp -	Rp 11,826,017,687,067.00
	2021	Rp 2,505,887,909,031.12	Rp 13,948,388,273,436.10	Rp 2,631,227,115,328.00	Rp 2,199,333,370,928.94	Rp 10,849,062,582,676.60	Rp -	Rp 11,431,169,265,498.00
	2015	Rp 4,883,880,619,308.22	Rp 8,480,758,952,970.01	Rp 1,206,391,354,315.00	Rp 932,244,349,249.00	Rp 5,628,338,813,603.60	Rp -	Rp 3,582,796,982,616.00
	2016	Rp 4,954,833,100,869.00	Rp 10,440,618,930,401.00	Rp 1,266,885,380,022.00	Rp 1,019,855,142,610.00	Rp 6,701,774,898,173.50	Rp -	Rp 5,258,940,079,069.00
	2017	Rp 5,287,469,401,500.04	Rp 12,234,837,881,539.10	Rp 3,251,896,483,590.00	Rp 1,919,452,035,914.00	Rp 10,489,397,363,653.00	Rp -	Rp 6,928,134,939,913.00
	2018	Rp 5,638,960,579,478.97	Rp 12,703,058,587,890.90	Rp 3,584,399,318,400.00	Rp 1,564,903,232,653.00	Rp 10,993,656,938,251.00	Rp -	Rp 7,055,134,429,266.00
	2019	Rp 5,761,270,412,051.31	Rp 13,079,598,635,469.30	Rp 3,527,528,304,319.00	Rp 1,249,600,483,637.40	Rp 10,170,845,213,205.20	Rp -	Rp 7,300,647,588,241.00
	2020	Rp 5,531,237,378,774.99	Rp 12,916,359,750,490.90	Rp 3,337,823,171,792.00	Rp 1,497,944,969,133.07	Rp 10,935,643,264,218.00	Rp -	Rp 7,347,748,112,410.00
	2021	Rp 6,402,714,086,506.57	Rp 14,034,036,626,478.50	Rp 3,372,531,926,884.00	Rp 1,141,203,699,701.86	Rp 13,225,393,166,670.30	Rp -	Rp 7,518,180,471,987.00

PROVINSI	TAHUN	Derajat Desentralisasi (X1)	BSR (X2)	Kemandirian Keuangan (X3)	Efisiensi (X4)	Financial Distress (Y)	Dummy
Sumatera Barat	2015	0.46	1.25	0.88	0.80	0.33	1
	2016	0.42	1.26	0.75	0.79	0.35	1
	2017	0.35	1.23	0.54	0.81	0.31	1
	2018	0.36	1.15	0.57	0.87	0.20	1
	2019	0.36	1.13	0.57	0.88	0.19	0
	2020	0.35	1.13	0.56	0.89	0.13	0
	2021	0.38	1.04	0.63	0.96	0.10	0
Riau	2015	0.50	1.25	1.01	0.80	0.41	1
	2016	0.45	1.05	0.81	0.95	0.38	1
	2017	0.43	1.07	0.74	0.93	0.32	1
	2018	0.43	1.25	0.75	0.80	0.15	0
	2019	0.41	1.27	0.70	0.79	0.17	0
	2020	0.39	1.32	0.63	0.76	0.14	0
	2021	0.43	1.32	0.76	0.75	0.14	0
Jambi	2015	0.40	1.10	0.66	0.91	0.35	1
	2016	0.36	1.17	0.57	0.85	0.40	1
	2017	0.37	1.25	0.58	0.80	0.32	1
	2018	0.38	1.25	0.60	0.80	0.31	1
	2019	0.36	1.16	0.56	0.86	0.31	1
	2020	0.35	1.19	0.54	0.84	0.17	0
	2021	0.39	1.32	0.64	0.76	0.13	0
Sumatera Selatan	2015	0.42	1.33	0.74	0.75	0.31	1
	2016	0.39	1.61	0.63	0.62	0.15	0
	2017	0.37	1.27	0.75	0.79	0.31	1
	2018	0.39	1.35	0.63	0.74	0.33	1
	2019	0.38	1.44	0.61	0.69	0.34	1
	2020	0.36	1.34	0.56	0.74	0.36	1
	2021	0.40	0.96	0.62	0.98	0.18	0
Lampung	2015	0.47	1.20	0.89	0.83	0.34	1
	2016	0.42	1.29	0.74	0.78	0.35	1
	2017	0.40	1.16	1.03	0.86	0.33	1
	2018	0.40	1.12	1.01	0.89	0.38	1
	2019	0.42	1.30	1.13	0.77	0.18	0
	2020	0.40	1.22	1.15	0.82	0.13	0
	2021	0.44	1.24	0.77	0.80	0.14	0
Kepulauan Riau	2015	0.40	1.14	0.68	0.88	0.15	0
	2016	0.37	1.38	0.60	0.72	0.14	0
	2017	0.34	1.18	0.51	0.85	0.18	0
	2018	0.35	1.19	0.54	0.84	0.32	1
	2019	0.33	1.25	0.50	0.80	0.31	1
	2020	0.34	1.06	0.50	0.94	0.18	0

	2021	0.36	1.03	0.57	0.97	0.09	0
Aceh	2015	0.17	1.41	0.20	0.71	0.32	1
	2016	0.17	1.47	0.20	0.68	0.36	1
	2017	0.16	1.46	0.19	0.68	0.34	1
	2018	0.16	1.25	0.20	0.80	0.32	1
	2019	0.17	1.27	0.21	0.79	0.37	1
	2020	0.18	1.46	0.22	0.69	0.18	0
	2021	0.18	1.29	0.22	0.78	0.31	1
Sumatera Utara	2015	0.58	1.51	1.36	0.66	0.17	0
	2016	0.47	1.56	0.94	0.64	0.15	0
	2017	0.43	1.17	0.76	0.86	0.18	0
	2018	0.44	1.16	0.80	0.87	0.14	0
	2019	0.44	1.29	0.79	0.78	0.12	0
	2020	0.43	1.18	0.75	0.85	0.14	0
	2021	0.46	1.06	0.85	0.94	0.09	0

Logistic Regression

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	56	100.0
	Missing Cases	0	.0
	Total	56	100.0
Unselected Cases		0	.0
Total		56	100.0

a. If weight is in effect, see classification table for the total number of cases.

Dependent Variable Encoding

Original Value	Internal Value
Mengalami Financial Distress	0
Tidak Mengalami Financial Distress	1

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration	-2 Log likelihood	Coefficients Constant
Step 0 1	77.561	.071
2	77.561	.071

a. Constant is included in the model.

b. initial -2 Log Likelihood: 77.561

c. Estimation terminated at iteration number 2 because parameter estimates changed by less than .001.

Classification Table^{a,b}

Observed		Predicted		
		Financial Distress		
		Mengalami Financial Distress	Tidak Mengalami Financial Distress	
Step 0	Financial Distress	Mengalami Financial Distress	0	27
		Tidak Mengalami Financial Distress	0	29
Overall Percentage				

Classification Table^{a,b}

Observed		Percentage Correct	
			Predicted
Step 0	Financial Distress	Mengalami Financial Distress	.0
		Tidak Mengalami Financial Distress	100.0
Overall Percentage			51.8

- a. Constant is included in the model.
- b. The cut value is .500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 0 Constant	.071	.267	.071	1	.789	1.074

Variables not in the Equation

	Score	df	Sig.
Step 0 Variables			
Derajat Desentralisasi	4.374	1	.036
BSR	.093	1	.760
Kemandirian Keuangan	3.143	1	.076
Efisiensi	.348	1	.555
Overall Statistics	9.232	4	.056

Block 1: Method = Enter

Iteration History^{a,b,c,d}

Iteration		-2 Log likelihood	Constant	Coefficients			
				Derajat Desentralisasi	BSR	Kemandirian Keuangan	Efisiensi
Step 1	1	67.621	89.565	-6.888	-34.133	.309	-55.031
	2	67.201	112.478	-8.791	-43.174	.386	-68.618
	3	67.188	117.369	-9.098	-45.146	.385	-71.491
	4	67.188	117.567	-9.109	-45.226	.385	-71.607
	5	67.188	117.567	-9.109	-45.226	.385	-71.608

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 77.561

d. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	10.373	4	.035
	Block	10.373	4	.035
	Model	10.373	4	.035

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	67.188 ^a	.169	.226

a. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	5.334	7	.619

Contingency Table for Hosmer and Lemeshow Test

		Financial Distress = Mengalami Financial Distress		Financial Distress = Tidak Mengalami Financial Distress		Total
		Observed	Expected	Observed	Expected	
Step 1	1	5	5.326	1	.674	6
	2	4	4.212	2	1.788	6
	3	4	3.463	2	2.537	6
	4	2	3.052	4	2.948	6
	5	3	2.726	3	3.274	6
	6	4	2.389	2	3.611	6
	7	3	2.250	3	3.750	6
	8	2	2.029	4	3.971	6
	9	0	1.553	0	6.447	8

Classification Table^a

		Predicted Financial Distress	
		Mengalami Financial Distress	Tidak Mengalami Financial Distress
Observed	Financial Distress		
Step 1	Mengalami Financial Distress	13	14
	Tidak Mengalami Financial Distress	9	20
Overall Percentage			

Classification Table^a

		Predicted
Observed	Financial Distress	Percentage Correct
Step 1	Mengalami Financial Distress	48.1
	Tidak Mengalami Financial Distress	69.0
Overall Percentage		58.9

a. The cut value is .500

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	Derajat Desentralisasi	-9.109	7.680	1.407	1	.236	.000
	BSR	-45.226	22.475	4.049	1	.044	.000
	Kemandirian Keuangan	.385	2.579	.022	1	.881	1.469
	Efisiensi	-71.608	34.861	4.219	1	.040	.000
	Constant	117.567	56.519	4.327	1	.038	1.145E+51

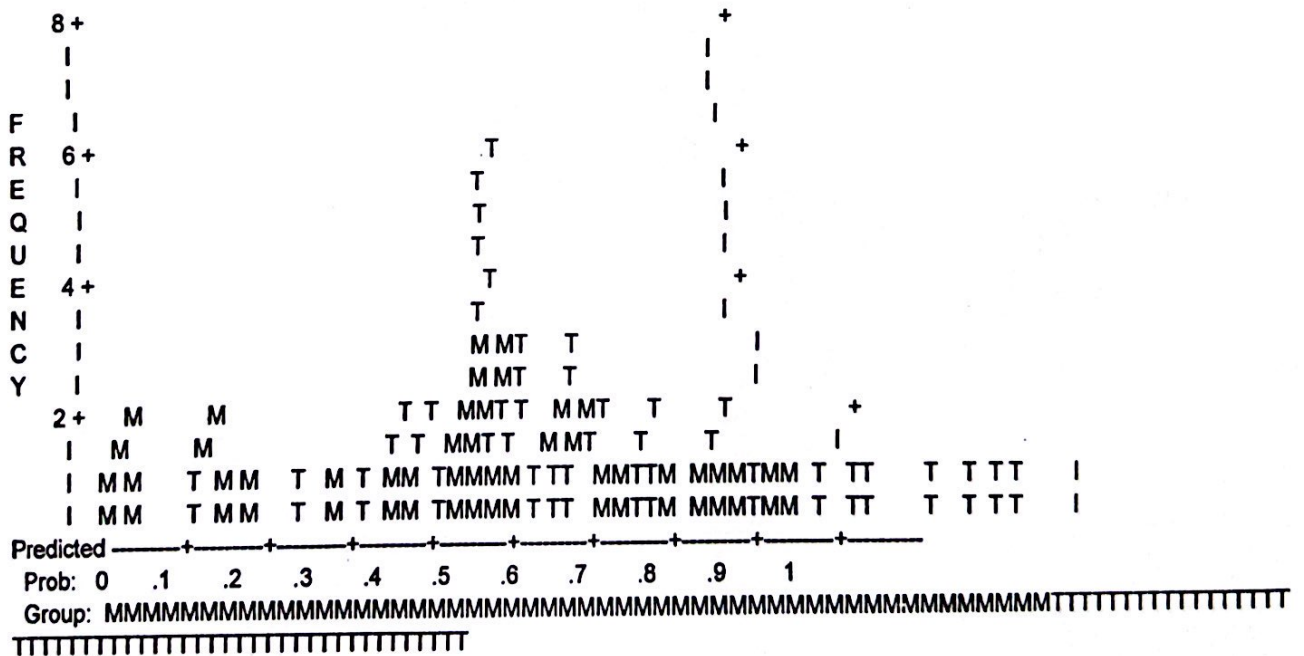
a. Variable(s) entered on step 1: Derajat Desentralisasi, BSR, Kemandirian Keuangan, Efisiensi.

Correlation Matrix

	Constant	Derajat Desentralisasi	BSR	Kemandirian Keuangan	Efisiensi	
Step 1	Constant	1.000	-.157	-.998	.002	-.997
	Derajat Desentralisasi	-.157	1.000	.146	-.838	.118
	BSR	-.998	.146	1.000	.005	.993
	Kemandirian Keuangan	.002	-.838	.005	1.000	.017
	Efisiensi	-.997	.118	.993	.017	1.000

Step number: 1

Observed Groups and Predicted Probabilities



Predicted Probability is of Membership for Tidak Mengalami Financial Distress

The Cut Value is .50

Symbols: M - Mengalami Financial Distress

T - Tidak Mengalami Financial Distress

Each Symbol Represents .5 Cases.

Casewise List^b

Case	Selected Status ^a	Observed Financial Distress	Predicted	Predicted Group	Temporary Variable		
					Resid	ZResid	SResid
9	S	T**	.150	M	.850	2.381	2.044

a. S = Selected, U = Unselected cases, and ** = Misclassified cases.

b. Cases with studentized residuals greater than 2.000 are listed.

Descriptives

Descriptive Statistics

	N	Range	Minimum	Maximum	Mean	Std. Deviation
Derajat Desentralisasi	56	.42	.16	.58	.3736	.08949
BSR	56	.65	.96	1.61	1.2457	.13650
Kemandirian Keuangan	56	1.17	.19	1.36	.6589	.24642
Efisiensi	56	.36	.62	.98	.8105	.08486
Valid N (listwise)	56					

Descriptive Statistics

	Variance
Derajat Desentralisasi	.008
BSR	.019
Kemandirian Keuangan	.061
Efisiensi	.007
Valid N (listwise)	

Frequencies

Statistics

Financial Distress

N	Valid	Missing
	56	0

Financial Distress

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Mengalami Financial Distress	27	48.2	48.2	48.2
	Tidak Mengalami Financial Distress	29	51.8	51.8	100.0
	Total	56	100.0	100.0	

Titik Persentase atas Distribusi Chi-Square (χ^2)

Diproduksi oleh:
Junaidi (<http://junaidichaniago.wordpress.com>)

Titik Persentase Distribusi Chi-Square untuk d.f. = 1 - 50

df	Pr	0.25	0.10	0.05	0.010	0.005	0.001
1		1.32330	2.70554	3.84146	6.63490	7.87944	10.82757
2		2.77259	4.60517	5.99146	9.21034	10.59663	13.81551
3		4.10834	6.25139	7.81473	11.34487	12.83816	16.26624
4		5.38527	7.77944	9.48773	13.27670	14.86026	18.46683
5		6.62568	9.23636	11.07050	15.08627	16.74960	20.51501
6		7.84080	10.64464	12.59159	16.81189	18.54758	22.45774
7		9.03715	12.01704	14.06714	18.47531	20.27774	24.32189
8		10.21885	13.36157	15.50731	20.09024	21.95495	26.12448
9		11.38875	14.68366	16.91898	21.66599	23.58935	27.87716
10		12.54886	15.98718	18.30704	23.20925	25.18818	29.58830
11		13.70069	17.27501	19.67514	24.72497	26.75685	31.26413
12		14.84540	18.54935	21.02607	26.21697	28.29952	32.90949
13		15.98391	19.81193	22.36203	27.68825	29.81947	34.52818
14		17.11693	21.06414	23.68479	29.14124	31.31935	36.12327
15		18.24509	22.30713	24.99579	30.57791	32.80132	37.69730
16		19.36886	23.54183	26.29623	31.99993	34.26719	39.25235
17		20.48868	24.76904	27.58711	33.40866	35.71847	40.79022
18		21.60489	25.98942	28.86930	34.80531	37.15645	42.31240
19		22.71781	27.20357	30.14353	36.19087	38.58226	43.82020
20		23.82769	28.41198	31.41043	37.56623	39.99685	45.31475
21		24.93478	29.61509	32.67057	38.93217	41.40106	46.79704
22		26.03927	30.81328	33.92444	40.28936	42.79565	48.26794
23		27.14134	32.00690	35.17246	41.63840	44.18128	49.72823
24		28.24115	33.19624	36.41503	42.97982	45.55851	51.17860
25		29.33885	34.38159	37.65248	44.31410	46.92789	52.61966
26		30.43457	35.56317	38.88514	45.64168	48.28988	54.05196
27		31.52841	36.74122	40.11327	46.96294	49.64492	55.47602
28		32.62049	37.91592	41.33714	48.27824	50.99338	56.89229
29		33.71091	39.08747	42.55697	49.58788	52.33562	58.30117
30		34.79974	40.25602	43.77297	50.89218	53.67196	59.70306
31		35.88708	41.42174	44.98534	52.19139	55.00270	61.09831
32		36.97298	42.58475	46.19426	53.48577	56.32811	62.48722
33		38.05753	43.74518	47.39988	54.77554	57.64845	63.87010
34		39.14078	44.90316	48.60237	56.06091	58.96393	65.24722
35		40.22279	46.05879	49.80185	57.34207	60.27477	66.61883
36		41.30362	47.21217	50.99846	58.61921	61.58118	67.98517
37		42.38331	48.36341	52.19232	59.89250	62.88334	69.34645
38		43.46191	49.51258	53.38354	61.16209	64.18141	70.70289
39		44.53946	50.65977	54.57223	62.42812	65.47557	72.05466
40		45.61601	51.80506	55.75848	63.69074	66.76596	73.40196
41		46.69160	52.94851	56.94239	64.95007	68.05273	74.74494
42		47.76625	54.09020	58.12404	66.20624	69.33600	76.08376
43		48.84001	55.23019	59.30351	67.45935	70.61590	77.41858
44		49.91290	56.36854	60.48089	68.70951	71.89255	78.74952
45		50.98495	57.50530	61.65623	69.95683	73.16606	80.07673
46		52.05619	58.64054	62.82962	71.20140	74.43654	81.40033
47		53.12666	59.77429	64.00111	72.44331	75.70407	82.72042
48		54.19636	60.90661	65.17077	73.68264	76.96877	84.03713
49		55.26534	62.03754	66.33865	74.91947	78.23071	85.35056
50		56.33360	63.16712	67.50481	76.15389	79.48998	86.66082

Titik Persentase Distribusi Chi-Square untuk d.f. = 51 - 100

df	Pr	0.25	0.10	0.05	0.010	0.005	0.001
51		57.40118	64.29540	68.66929	77.38596	80.74666	87.96798
52		58.46809	65.42241	69.83216	78.61576	82.00083	89.27215
53		59.53435	66.54820	70.99345	79.84334	83.25255	90.57341
54		60.59998	67.67279	72.15322	81.06877	84.50190	91.87185
55		61.66500	68.79621	73.31149	82.29212	85.74895	93.16753
56		62.72942	69.91851	74.46832	83.51343	86.99376	94.46054
57		63.79326	71.03971	75.62375	84.73277	88.23638	95.75095
58		64.85654	72.15984	76.77780	85.95018	89.47687	97.03883
59		65.91927	73.27893	77.93052	87.16571	90.71529	98.32423
60		66.98146	74.39701	79.08194	88.37942	91.95170	99.60723
61		68.04313	75.51409	80.23210	89.59134	93.18614	100.88789
62		69.10429	76.63021	81.38102	90.80153	94.41865	102.16625
63		70.16496	77.74538	82.52873	92.01002	95.64930	103.44238
64		71.22514	78.85964	83.67526	93.21686	96.87811	104.71633
65		72.28485	79.97300	84.82065	94.42208	98.10514	105.98814
66		73.34409	81.08549	85.96491	95.62572	99.33043	107.25788
67		74.40289	82.19711	87.10807	96.82782	100.55401	108.52558
68		75.46124	83.30790	88.25016	98.02840	101.77592	109.79130
69		76.51916	84.41787	89.39121	99.22752	102.99621	111.05507
70		77.57666	85.52704	90.53123	100.42518	104.21490	112.31693
71		78.63374	86.63543	91.67024	101.62144	105.43203	113.57694
72		79.69042	87.74305	92.80827	102.81631	106.64763	114.83512
73		80.74670	88.84992	93.94534	104.00983	107.86174	116.09151
74		81.80260	89.95605	95.08147	105.20203	109.07438	117.34616
75		82.85812	91.06146	96.21667	106.39292	110.28558	118.59909
76		83.91326	92.16617	97.35097	107.58254	111.49538	119.85035
77		84.96804	93.27018	98.48438	108.77092	112.70380	121.09996
78		86.02246	94.37352	99.61693	109.95807	113.91087	122.34795
79		87.07653	95.47619	100.74862	111.14402	115.11661	123.59437
80		88.13026	96.57820	101.87947	112.32879	116.32106	124.83922
81		89.18365	97.67958	103.00951	113.51241	117.52422	126.08256
82		90.23670	98.78033	104.13874	114.69489	118.72613	127.32440
83		91.28944	99.88046	105.26718	115.87627	119.92682	128.56477
84		92.34185	100.97999	106.39484	117.05654	121.12629	129.80369
85		93.39395	102.07892	107.52174	118.23575	122.32458	131.04120
86		94.44574	103.17726	108.64789	119.41390	123.52170	132.27732
87		95.49723	104.27504	109.77331	120.59101	124.71768	133.51207
88		96.54842	105.37225	110.89800	121.76711	125.91254	134.74548
89		97.59932	106.46890	112.02199	122.94221	127.10628	135.97757
90		98.64993	107.56501	113.14527	124.11632	128.29894	137.20835
91		99.70026	108.66058	114.26787	125.28946	129.49053	138.43786
92		100.75031	109.75563	115.38979	126.46166	130.68107	139.66612
93		101.80009	110.85015	116.51105	127.63291	131.87058	140.89313
94		102.84960	111.94417	117.63165	128.80325	133.05906	142.11894
95		103.89884	113.03769	118.75161	129.97268	134.24655	143.34354
96		104.94783	114.13071	119.87094	131.14122	135.43305	144.56697
97		105.99656	115.22324	120.98964	132.30888	136.61858	145.78923
98		107.04503	116.31530	122.10773	133.47567	137.80315	147.01036
99		108.09326	117.40688	123.22522	134.64162	138.98678	148.23036
100		109.14124	118.49800	124.34211	135.80672	140.16949	149.44925