



KEMENTERIAN PENDIDIKAN, KEBUDAYAAN, RISET DAN TEKNOLOGI

POLITEKNIK NEGERI SRIWIJAYA

JURUSAN AKUNTANSI

Jalan Srijaya Negara, Palembang 30139

Telp. 0711-353414 Fax. 0711-355918

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**KESEPAKATAN BIMBINGAN SKRIPSI**

Kami yang bertanda tangan di bawah ini,

**Pihak Pertama**

Nama : Riski Ayuni  
NIM : 061940510294  
Jurusan : Akuntansi  
Program Studi : DIV Akuntansi Sektor Publik

**Pihak Kedua**

Nama : Dr. Kartika Rachma Sari, S.E., M.Si., Ak., CA  
NIP : 197104121998022001  
Jurusan : Akuntansi  
Program Studi : DIV Akuntansi Sektor Publik

Pada hari ini Selasa tanggal 21 Februari 2023 telah sepakat untuk melakukan konsultasi bimbingan Skripsi. Konsultasi bimbingan sekurang-kurangnya 1 kali dalam satu minggu. Pelaksanaan bimbingan pada setiap hari Senin pukul 10:00 tempat di Politeknik Negeri Sriwijaya. Demikianlah kesepakatan ini dibuat dengan penuh kesadaran guna kelancaran penyelesaian Skripsi.

Pihak Pertama,

Riski Ayuni  
NIM 061940510294

Palembang, 21-02-2023

Pihak Kedua,

Dr. Kartika Rachma Sari, S.E., M.Si., Ak., CA  
NIP 197804102005012020

Mengetahui,  
Ketua Jurusan Akuntansi

Dr. Evada Dewata, S.E., M.Si., Ak., CA., CMA  
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Program Studi : DIV Akuntansi Sektor Publik

**Pihak Kedua**

Nama : Eka Jumarni Fithri, S.E., M.Si., Ak., CA  
NIP : 197410182008012008  
Jurusan : Akuntansi  
Program Studi : DIV Akuntansi Sektor Publik

Pada hari ini *Selasa*..... tanggal *28 Februari 2023*.. telah sepakat untuk melakukan konsultasi bimbingan Skripsi. Konsultasi bimbingan sekurang-kurangnya *1 kali*..... dalam satu minggu. Pelaksanaan bimbingan pada setiap hari *Jumat*..... pukul *10.00*..... tempat di Politeknik Negeri Sriwijaya. Demikianlah kesepakatan ini dibuat dengan penuh kesadaran guna kelancaran penyelesaian Skripsi.

Palembang, 28 - 02 - 2023

Pihak Pertama,

Riski Ayuni  
NIM 061940510294

Pihak Kedua,

Eka Jumarni Fithri, S.E., M.Si., Ak., CA  
NIP 197410182008012008

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LEMBAR BIMBINGAN SKRIPSI

Nama : Riski Ayuni  
NIM : 061940510294  
Jurusan : Akuntansi  
Program Studi : DIV Akuntansi Sektor Publik  
Judul Skripsi : Pengaruh Efisiensi Keuangan Daerah, Efektivitas PAD, Ketergantungan Keuangan Daerah, Kontribusi BUMD, dan Kemandirian Keuangan Daerah Terhadap Alokasi Belanja Modal pada Pemerintah Provinsi Se-Sumatera  
Pembimbing I : Dr. Kartika Rachma Sari, S.E., M.Si., Ak., CA

No.	Tanggal	Uraian Bimbingan	Tanda Tangan Pembimbing
1.	21-02-2023	Konsultasi Judul	
2.	24-03-2023	Pengajuan latar Belakang, dan rumusan masalah	
3.	11-04-2023	Perbaiki lb, perkuat fenomena	
4.	05-05-2023	Pengajuan Tinjauan Pustaka dan Metod	
5.	15-05-2023	Acc sempu	
6.	24-07-2023	Pengajuan bab IV dan V	
7.	29-07-2023	Perbaiki pembahasan	
8.	31-07-2023	Acc Kompre	
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10.			
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Palembang,  
Ketua Jurusan Akuntansi

2023

Dr. Evada Dewata, S.E., M.Si., Ak., CA., CMA  
NIP 197806212003122001

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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LEMBAR BIMBINGAN SKRIPSI

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Pembimbing II : Eka Jumarni Fithri, S.E., M.Si., Ak., CA

No.	Tanggal	Uraian Bimbingan	Tanda Tangan Pembimbing
1.	28-02-2023	konultasi judul	3/
2.	13-03-2023	Perbaiki LB, munculkan fenomena munculkan msi	3/
3.	21-03-2023	Perbaiki KP, tambahkan karakteristik tiap rasio	3/
4.	10-04-2023	Perbaiki cara penyajian	3/
5.	17-04-2023	Perbaiki semi Penguji	3/
6.	08-05-2023	Perbaiki tambahkan analisis → keri & Pendi kw	3/
7.	10-07-2023	Bab V, susunlah dgn PMS Pantelham	3/
8.	27-07-2023	ACC kompre :'	3/
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			

Palembang,  
Ketua Jurusan Akuntansi

2023

  
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.



**LAMPIRAN 5**

**TABULASI DATA**

<b>No</b>	<b>Nama Provinsi</b>	<b>Tahun</b>	<b>Y</b>	<b>X1</b>	<b>X2</b>	<b>X3</b>	<b>X4</b>	<b>X5</b>
1.	Aceh	2017	22,09	68,39	101,29	83,68	10,51	18,95
		2018	21,66	80,11	101,49	83,63	8,546	19,55
		2019	25,4	79,03	104,23	82,84	11,63	20,68
		2020	17,73	68,56	117,68	81,9	9,697	21,74
		2021	20,27	77,78	104,34	81,95	11,28	21,92
2.	Sumatera Utara	2017	18,3	85,73	104,48	56,63	3,679	76,32
		2018	14,23	86,54	98,37	55,54	3,338	79,93
		2019	12,29	77,76	91,678	55,82	7,503	78,91
		2020	13,7	84,67	101,78	56,89	4,296	75,28
		2021	8,629	94,24	101,96	53,57	6,003	85,16
3.	Sumatera Barat	2017	15,13	90,65	103,45	64,56	3,633	54,48
		2018	20,13	86,82	97,078	63,6	2,891	56,85
		2019	18,83	88,26	98,001	63,33	3,341	57,54
		2020	13,06	88,67	103,7	63,66	3,876	55,66
		2021	10,3	96,45	103,34	60,8	3,185	62,58
4.	Riau	2017	26,3	93,4	87,063	57,44	3,672	74,02
		2018	15,37	80,31	91,802	57,05	3,616	75,23
		2019	16,94	78,74	98,591	59,08	3,331	69,2
		2020	14,04	75,94	100,5	61,31	2,653	63,05
		2021	14,38	75,47	100,89	56,75	2,899	76,07
5.	Jambi	2017	25,91	80,18	110,77	63,16	1,839	58,03
		2018	22,3	79,74	111,14	62,42	1,842	60,14
		2019	21,96	86,25	105,4	63,88	1,742	56,5
		2020	17,38	84,02	112,8	65,06	1,807	53,62
		2021	12,57	75,69	115,13	60,94	1,511	64,01
6.	Sumatera Selatan	2017	23,79	70,63	95,775	49,55	1,602	74,65
		2018	22,73	73,99	102,27	61,02	1,356	63,25
		2019	25,01	69,21	101,65	62,12	1,52	60,6
		2020	24,12	74,37	93,311	63,33	1,397	57,44
		2021	18,26	104,7	81,428	59,44	1,471	67,66
7.	Bengkulu	2017	24,8	102,2	97,685	71,24	2,195	40,27
		2018	20,76	104,5	87,305	69,38	1,992	44,09
		2019	23,79	106,3	72,718	71,79	1,691	39,25
		2020	15,46	96,83	96,109	73,68	2,059	34,69
		2021	11,26	94,38	111,33	67,71	1,736	47,64

8.	Lampung	2017	24,82	85,84	89,279	39,16	0,992	103,1
		2018	27,33	89,15	80,326	39,89	0,962	101,1
		2019	18,16	76,84	101,03	36,76	0,913	113
		2020	13,12	81,72	95,945	35,73	1,046	113,3
		2021	14,16	80,34	97,405	56,35	1,026	77,2
9.	Bangka Belitung	2017	19,32	84,65	96,289	68,41	0,174	46,09
		2018	16,32	75,57	107,7	66,26	0,601	50,2
		2019	19,49	84,03	93,459	65,62	0,658	46,76
		2020	19,81	91,62	91,361	66,72	0,801	42,59
		2021	20,26	78,11	116,75	64,61	0,638	51,18
10.	Kepulauan Riau	2017	17,92	85,04	90,209	66,3	0,108	50,77
		2018	21,03	84,24	106,86	65,09	0,254	53,59
		2019	20,08	80,04	104,09	66,67	0,217	49,94
		2020	17,72	94,2	102,55	65,94	0,173	51,6
		2021	9,135	97,22	95,801	63,17	0,221	57,17

**LAMPIRAN 6****1. Hasil Rasio Belanja Modal**

No	Nama Provinsi	Tahun	Belanja Modal		
			Belanja Modal	Total Belanja	%
1.	Aceh	2017	2.168.299.049.592	9.813.966.287.121	22,1
		2018	2.503.941.129.737	11.558.772.545.230	21,7
		2019	3.162.088.165.983	12.449.621.461.071	25,4
		2020	1.755.472.079.286	9.899.914.199.650	17,7
		2021	2.199.333.370.929	10.849.062.582.677	20,3
2.	Sumatera Utara	2017	1.919.452.035.914	10.489.397.363.653	18,3
		2018	1.564.903.232.653	10.993.656.938.251	14,2
		2019	1.249.600.483.637	10.170.845.213.205	12,3
		2020	1.497.944.969.133	10.935.643.264.218	13,7
		2021	1.141.203.699.702	13.225.393.166.670	8,63
3.	Sumatera Barat	2017	832.177.367.817	5.499.761.868.932	15,1
		2018	1.099.701.408.414	5.462.759.063.279	20,1
		2019	1.062.230.453.035	5.640.332.373.436	18,8
		2020	736.888.360.715	5.642.976.228.599	13,1
		2021	666.352.120.893	6.468.906.658.345	10,3
4.	Riau	2017	1.941.215.181.847	7.381.284.086.265	26,3
		2018	1.046.852.720.917	6.809.189.205.683	15,4
		2019	1.161.037.468.852	6.853.113.756.073	16,9
		2020	919.245.593.571	6.548.368.423.452	14
		2021	1.018.455.078.253	7.081.692.940.113	14,4
5.	Jambi	2017	895.648.009.333	3.457.094.021.644	25,9
		2018	784.723.907.609	3.518.360.175.187	22,3
		2019	866.500.805.931	3.946.292.724.212	22
		2020	642.695.707.788	3.697.514.755.982	17,4
		2021	449.690.683.606	3.577.041.039.818	12,6
6.	Sumatera Selatan	2017	1.377.382.678.424	5.788.552.526.668	23,8
		2018	1.537.275.105.768	6.763.760.533.371	22,7
		2019	1.606.219.507.432	6.422.760.771.550	25
		2020	1.664.700.767.364	6.900.475.143.744	24,1
		2021	1.836.834.114.022	10.060.730.260.979	18,3
7.	Bengkulu	2017	711.073.586.961	2.867.213.326.856	24,8
		2018	618.477.905.749	2.979.578.236.902	20,8
		2019	741.823.063.584	3.118.303.518.797	23,8
		2020	417.095.645.165	2.698.458.077.972	15,5
		2021	324.342.084.410	2.880.225.046.731	11,3
8.	Lampung	2017	1.451.484.672.696	5.849.113.363.359	24,8

		2018	1.729.327.432.845	6.328.527.777.152	27,3
		2019	1.014.037.524.021	5.583.637.872.354	18,2
		2020	752.528.210.220	5.735.949.754.038	13,1
		2021	849.692.114.832	6.001.065.854.900	14,2
9.	Bangka Belitung	2017	368.209.932.341	1.905.537.124.943	19,3
		2018	315.397.833.095	1.932.426.946.667	16,3
		2019	441.201.203.551	2.264.022.634.746	19,5
		2020	436.502.107.450	2.203.628.597.880	19,8
		2021	428.654.245.652	2.115.893.278.615	20,3
10.	Kepulauan Riau	2017	495.725.909.021	2.765.620.839.246	17,9
		2018	620.056.564.204	2.948.292.431.209	21
		2019	633.107.634.788	3.153.016.717.443	20,1
		2020	586.608.798.243	3.310.488.568.730	17,7
		2021	338.332.228.970	3.703.816.047.351	9,13

## 2. Hasil Rasio Efisiensi Keuangan Daerah

No	Nama Provinsi	Tahun	Efisiensi Keuangan Daerah (X1)		
			Rea. Belanja Daerah	Rea. Pendapatan Daerah	%
1.	Aceh	2017	9.813.966.287.121	14.350.990.515.017	68,385
		2018	11.558.772.545.230	14.427.783.075.799	80,115
		2019	12.449.621.461.071	15.752.800.901.652	79,031
		2020	9.899.914.199.650	14.439.920.557.021	68,559
		2021	10.849.062.582.677	13.948.388.273.436	77,78
2.	Sumatera Utara	2017	10.489.397.363.653	12.234.837.881.539	85,734
		2018	10.993.656.938.251	12.703.058.587.891	86,543
		2019	10.170.845.213.205	13.079.598.635.469	77,761
		2020	10.935.643.264.218	12.916.359.750.491	84,665
		2021	13.225.393.166.670	14.034.036.626.479	94,238
3.	Sumatera Barat	2017	5.499.761.868.932	6.066.826.853.956	90,653
		2018	5.462.759.063.279	6.292.287.631.026	86,817
		2019	5.640.332.373.436	6.390.337.204.584	88,263
		2020	5.642.976.228.599	6.364.065.756.244	88,669
		2021	6.468.906.658.345	6.707.053.462.905	96,449
4.	Riau	2017	7.381.284.086.265	7.902.473.692.383	93,405
		2018	6.809.189.205.683	8.478.991.024.966	80,307
		2019	6.853.113.756.073	8.703.232.610.160	78,742
		2020	6.548.368.423.452	8.622.824.848.907	75,942
		2021	7.081.692.940.113	9.383.001.507.905	75,474
5.	Jambi	2017	3.457.094.021.644	4.311.792.610.112	80,178
		2018	3.518.360.175.187	4.412.464.565.281	79,737
		2019	3.946.292.724.212	4.575.192.849.736	86,254
		2020	3.697.514.755.982	4.400.624.372.119	84,023
		2021	3.577.041.039.818	4.725.724.403.283	75,693



6.	Sumatera Selatan	2017	5.788.552.526.668	8.195.968.131.800	70,627
		2018	6.763.760.533.371	9.141.371.395.100	73,991
		2019	6.422.760.771.550	9.280.742.072.449	69,205
		2020	6.900.475.143.744	9.278.520.060.062	74,37
		2021	10.060.730.260.979	9.611.291.244.667	104,68
7.	Bengkulu	2017	2.867.213.326.856	2.804.577.827.356	102,23
		2018	2.979.578.236.902	2.851.808.282.197	104,48
		2019	3.118.303.518.797	2.934.057.941.394	106,28
		2020	2.698.458.077.972	2.786.928.036.208	96,826
		2021	2.880.225.046.731	3.051.751.862.803	94,379
8.	Lampung	2017	5.849.113.363.359	6.813.755.009.492	85,843
		2018	6.328.527.777.152	7.098.983.642.603	89,147
		2019	5.583.637.872.354	7.266.993.438.828	76,836
		2020	5.735.949.754.038	7.019.319.471.883	81,717
		2021	6.001.065.854.900	7.469.469.346.029	80,341
9.	Bangka Belitung	2017	1.905.537.124.943	2.251.024.652.420	84,652
		2018	1.932.426.946.667	2.556.977.711.924	75,575
		2019	2.264.022.634.746	2.694.205.659.655	84,033
		2020	2.203.628.597.880	2.405.260.307.098	91,617
		2021	2.115.893.278.615	2.708.948.673.048	78,108
10.	Kepulauan Riau	2017	2.765.620.839.246	3.252.237.500.367	85,037
		2018	2.948.292.431.209	3.500.007.224.302	84,237
		2019	3.153.016.717.443	3.939.451.004.378	80,037
		2020	3.310.488.568.730	3.514.310.183.325	94,2
		2021	3.703.816.047.351	3.809.875.862.443	97,216

### 3. Hasil Rasio Efektivitas PAD

No	Nama Provinsi	Tahun	Efektivitas PAD (X2)		
			Rea. Penerimaan PAD (Rp)	Target Penerimaan PAD (Rp)	%
1.	Aceh	2017	2.276.305.568.814	2.247.274.970.755	101,3
		2018	2.359.385.393.646	2.324.662.431.200	101,5
		2019	2.698.912.471.144	2.589.284.044.683	104,2
		2020	2.570.775.877.183	2.184.607.197.048	117,7
		2021	2.505.887.909.031	2.401.682.455.965	104,3
2.	Sumatera Utara	2017	5.287.469.401.500	5.060.796.805.526	104,5
		2018	5.638.960.579.479	5.732.425.486.154	98,37
		2019	5.761.270.412.051	6.284.220.582.270	91,68
		2020	5.531.237.378.775	5.434.682.028.854	101,8
		2021	6.402.714.086.507	6.279.786.774.225	102
3.	Sumatera Barat	2017	2.134.010.519.503	2.062.775.290.250	103,5
		2018	2.275.090.068.587	2.343.568.641.600	97,08
		2019	2.328.432.873.686	2.375.930.636.830	98
		2020	2.255.072.985.427	2.174.615.145.097	103,7
		2021	2.551.899.163.310	2.469.508.994.798	103,3
4.	Riau	2017	3.360.008.975.199	3.859.298.000.000	87,06
		2018	3.638.995.740.121	3.963.964.459.139	91,8
		2019	3.558.210.585.340	3.609.065.922.067	98,59
		2020	3.333.176.032.498	3.316.666.329.545	100,5
		2021	4.050.468.561.143	4.014.678.028.946	100,9

5.	Jambi	2017	1.580.304.867.342	1.426.696.725.798	110,8
		2018	1.656.569.597.282	1.490.504.569.321	111,1
		2019	1.651.089.944.335	1.566.447.128.511	105,4
		2020	1.535.183.487.238	1.360.986.764.132	112,8
		2021	1.843.431.186.553	1.601.141.999.879	115,1
6.	Sumatera Selatan	2017	3.031.633.624.304	3.165.360.996.225	95,78
		2018	3.528.010.712.184	3.449.590.628.837	102,3
		2019	3.493.510.853.252	3.436.828.903.747	101,6
		2020	3.375.100.984.842	3.617.058.256.622	93,31
		2021	3.865.463.033.085	4.747.088.053.007	81,43
7.	Bengkulu	2017	804.575.838.594	823.643.901.355	97,68
		2018	872.257.738.966	999.096.346.698	87,3
		2019	826.674.936.050	1.136.830.607.447	72,72
		2020	712.345.548.602	741.185.038.759	96,11
		2021	984.420.164.400	884.255.018.065	111,3
8.	Lampung	2017	2.750.596.478.331	3.080.908.289.668	89,28
		2018	2.864.235.753.079	3.565.784.165.917	80,33
		2019	3.018.067.291.160	2.987.249.600.061	101
		2020	2.842.286.479.070	2.962.401.653.051	95,95
		2021	3.249.669.847.265	3.336.257.494.575	97,4
9.	Bangka Belitung	2017	709.832.181.818	737.192.092.935	96,29
		2018	850.441.774.831	789.629.819.566	107,7
		2019	826.701.095.332	884.562.215.880	93,46
		2020	683.432.674.810	748.055.044.035	91,36
		2021	895.763.128.991	767.219.366.538	116,8
10.	Kepulauan Riau	2017	1.094.788.614.305	1.213.610.516.052	90,21
		2018	1.220.768.246.945	1.142.352.161.810	106,9
		2019	1.311.704.305.173	1.260.161.048.669	104,1
		2020	1.195.637.693.103	1.165.900.404.290	102,6
		2021	1.375.770.280.701	1.436.072.735.262	95,8

#### 4. Hasil Rasio Ketergantungan Keuangan Daerah

No	Nama Provinsi	Tahun	Ketergantungan Keuangan Daerah (X3)		
			Pendapatan Transfer (Rp)	Total Pendapatan Daerah (Rp)	%
1.	Aceh	2017	12.009.017.278.818	14.350.990.515.017	83,681
		2018	12.065.901.692.555	14.427.783.075.799	83,63
		2019	13.049.675.124.487	15.752.800.901.652	82,84
		2020	11.826.017.687.067	14.439.920.557.021	81,898
		2021	11.431.169.265.498	13.948.388.273.436	81,953
2.	Sumatera Utara	2017	6.928.134.939.913	12.234.837.881.539	56,626
		2018	7.055.134.429.266	12.703.058.587.891	55,539
		2019	7.300.647.588.241	13.079.598.635.469	55,817
		2020	7.347.748.112.410	12.916.359.750.491	56,887
		2021	7.518.180.471.987	14.034.036.626.479	53,571
3.	Sumatera Barat	2017	3.917.012.185.168	6.066.826.853.956	64,564
		2018	4.002.064.210.887	6.292.287.631.026	63,603
		2019	4.046.879.363.496	6.390.337.204.584	63,328
		2020	4.051.456.992.936	6.364.065.756.244	63,661
		2021	4.077.691.924.339	6.707.053.462.905	60,797

4.	Riau	2017	4.539.386.717.184	7.902.473.692.383	57,443
		2018	4.836.923.284.845	8.478.991.024.966	57,046
		2019	5.141.630.024.820	8.703.232.610.160	59,077
		2020	5.286.397.816.405	8.622.824.848.907	61,307
		2021	5.324.745.236.758	9.383.001.507.905	56,749
5.	Jambi	2017	2.723.260.588.950	4.311.792.610.112	63,158
		2018	2.754.346.967.999	4.412.464.565.281	62,422
		2019	2.922.494.905.401	4.575.192.849.736	63,877
		2020	2.862.888.575.956	4.400.624.372.119	65,056
		2021	2.879.979.691.030	4.725.724.403.283	60,943
6.	Sumatera Selatan	2017	4.061.113.371.545	8.195.968.131.800	49,55
		2018	5.577.767.500.414	9.141.371.395.100	61,017
		2019	5.765.176.417.582	9.280.742.072.449	62,12
		2020	5.875.896.342.538	9.278.520.060.062	63,328
		2021	5.712.683.072.712	9.611.291.244.667	59,437
7.	Bengkulu	2017	1.997.884.640.743	2.804.577.827.356	71,237
		2018	1.978.482.543.231	2.851.808.282.197	69,376
		2019	2.106.267.005.344	2.934.057.941.394	71,787
		2020	2.053.310.368.606	2.786.928.036.208	73,676
		2021	2.066.215.698.403	3.051.751.862.803	67,706
8.	Lampung	2017	2.668.010.093.861	6.813.755.009.492	39,156
		2018	2.832.047.343.283	7.098.983.642.603	39,894
		2019	2.671.698.670.893	7.266.993.438.828	36,765
		2020	2.508.320.307.957	7.019.319.471.883	35,735
		2021	4.209.156.682.009	7.469.469.346.029	56,351
9.	Bangka Belitung	2017	1.539.960.002.502	2.251.024.652.420	68,412
		2018	1.694.218.759.243	2.556.977.711.924	66,259
		2019	1.767.919.365.849	2.694.205.659.655	65,619
		2020	1.604.813.796.610	2.405.260.307.098	66,721
		2021	1.750.322.876.331	2.708.948.673.048	64,613
10.	Kepulauan Riau	2017	2.156.268.926.062	3.252.237.500.367	66,301
		2018	2.278.002.977.357	3.500.007.224.302	65,086
		2019	2.626.462.699.205	3.939.451.004.378	66,671
		2020	2.317.188.590.222	3.514.310.183.325	65,936
		2021	2.406.531.963.533	3.809.875.862.443	63,166

## 5. Hasil Rasio Kontribusi BUMD

No	Nama Provinsi	Tahun	Kontribusi BUMD (X4)		
			Penerimaan Bagian Laba BUMD (Rp)	Penerimaan PAD (Rp)	%
1.	Aceh	2017	239.307.880.422	2.276.305.568.814	10,513
		2018	201.629.859.710	2.359.385.393.646	8,5459
		2019	313.813.537.045	2.698.912.471.144	11,627
		2020	249.290.944.300	2.570.775.877.183	9,6971
		2021	282.618.355.584	2.505.887.909.031	11,278
2.	Sumatera Utara	2017	194.504.920.697	5.287.469.401.500	3,6786
		2018	188.245.607.267	5.638.960.579.479	3,3383
		2019	432.296.056.001	5.761.270.412.051	7,5035
		2020	237.617.983.349	5.531.237.378.775	4,2959
		2021	384.340.201.921	6.402.714.086.507	6,0028

3.	Sumatera Barat	2017	77.527.127.526	2.134.010.519.503	3,6329
		2018	65.778.937.011	2.275.090.068.587	2,8913
		2019	77.796.430.834	2.328.432.873.686	3,3411
		2020	87.400.743.927	2.255.072.985.427	3,8757
		2021	81.266.832.196	2.551.899.163.310	3,1846
4.	Riau	2017	123.369.238.467	3.360.008.975.199	3,6717
		2018	131.592.794.709	3.638.995.740.121	3,6162
		2019	118.530.642.556	3.558.210.585.340	3,3312
		2020	88.442.501.751	3.333.176.032.498	2,6534
		2021	117.417.430.069	4.050.468.561.143	2,8989
5.	Jambi	2017	29.054.470.467	1.580.304.867.342	1,8385
		2018	30.511.006.522	1.656.569.597.282	1,8418
		2019	28.764.000.000	1.651.089.944.335	1,7421
		2020	27.744.000.000	1.535.183.487.238	1,8072
		2021	27.850.270.214	1.843.431.186.553	1,5108
6.	Sumatera Selatan	2017	48.564.491.937	3.031.633.624.304	1,6019
		2018	47.824.032.691	3.528.010.712.184	1,3556
		2019	53.088.358.082	3.493.510.853.252	1,5196
		2020	47.166.325.241	3.375.100.984.842	1,3975
		2021	56.866.949.483	3.865.463.033.085	1,4712
7.	Bengkulu	2017	17.657.206.697	804.575.838.594	2,1946
		2018	17.379.569.026	872.257.738.966	1,9925
		2019	13.981.579.485	826.674.936.050	1,6913
		2020	14.669.299.694	712.345.548.602	2,0593
		2021	17.087.757.776	984.420.164.400	1,7358
8.	Lampung	2017	27.283.009.433	2.750.596.478.331	0,9919
		2018	27.553.758.441	2.864.235.753.079	0,962
		2019	27.557.991.005	3.018.067.291.160	0,9131
		2020	29.732.704.705	2.842.286.479.070	1,0461
		2021	33.335.927.752	3.249.669.847.265	1,0258
9.	Bangka Belitung	2017	1.232.468.100	709.832.181.818	0,1736
		2018	5.114.092.292	850.441.774.831	0,6013
		2019	5.442.309.382	826.701.095.332	0,6583
		2020	5.471.185.542	683.432.674.810	0,8005
		2021	5.714.380.625	895.763.128.991	0,6379
10.	Kepulauan Riau	2017	1.179.960.000	1.094.788.614.305	0,1078
		2018	3.095.498.858	1.220.768.246.945	0,2536
		2019	2.840.763.340	1.311.704.305.173	0,2166
		2020	2.064.418.255	1.195.637.693.103	0,1727
		2021	3.035.620.811	1.375.770.280.701	0,2206

## 6. Hasil Rasio Kemandirian Keuangan Daerah

No	Nama Provinsi	Tahun	Kemandirian Keuangan Daerah (X5)		
			PAD (Rp)	Transfer Pempus + Pemprov (Rp)	%
1.	Aceh	2017	2.276.305.568.814	12.009.017.278.818	18,955
		2018	2.359.385.393.646	12.065.901.692.555	19,554
		2019	2.698.912.471.144	13.049.675.124.487	20,682
		2020	2.570.775.877.183	11.826.017.687.067	21,738
		2021	2.505.887.909.031	11.431.169.265.498	21,922

2.	Sumatera Utara	2017	5.287.469.401.500	6.928.134.939.913	76,319
		2018	5.638.960.579.479	7.055.134.429.266	79,927
		2019	5.761.270.412.051	7.300.647.588.241	78,915
		2020	5.531.237.378.775	7.347.748.112.410	75,278
		2021	6.402.714.086.507	7.518.180.471.987	85,163
3.	Sumatera Barat	2017	2.134.010.519.503	3.917.012.185.168	54,481
		2018	2.275.090.068.587	4.002.064.210.887	56,848
		2019	2.328.432.873.686	4.046.879.363.496	57,537
		2020	2.255.072.985.427	4.051.456.992.936	55,661
		2021	2.551.899.163.310	4.077.691.924.339	62,582
4.	Riau	2017	3.360.008.975.199	4.539.386.717.184	74,019
		2018	3.638.995.740.121	4.836.923.284.845	75,234
		2019	3.558.210.585.340	5.141.630.024.820	69,204
		2020	3.333.176.032.498	5.286.397.816.405	63,052
		2021	4.050.468.561.143	5.324.745.236.758	76,069
5.	Jambi	2017	1.580.304.867.342	2.723.260.588.950	58,03
		2018	1.656.569.597.282	2.754.346.967.999	60,144
		2019	1.651.089.944.335	2.922.494.905.401	56,496
		2020	1.535.183.487.238	2.862.888.575.956	53,624
		2021	1.843.431.186.553	2.879.979.691.030	64,008
6.	Sumatera Selatan	2017	3.031.633.624.304	4.061.113.371.545	74,65
		2018	3.528.010.712.184	5.577.767.500.414	63,251
		2019	3.493.510.853.252	5.765.176.417.582	60,597
		2020	3.375.100.984.842	5.875.896.342.538	57,44
		2021	3.865.463.033.085	5.712.683.072.712	67,665
7.	Bengkulu	2017	804.575.838.594	1.997.884.640.743	40,271
		2018	872.257.738.966	1.978.482.543.231	44,087
		2019	826.674.936.050	2.106.267.005.344	39,248
		2020	712.345.548.602	2.053.310.368.606	34,693
		2021	984.420.164.400	2.066.215.698.403	47,644
8.	Lampung	2017	2.750.596.478.331	2.668.010.093.861	103,1
		2018	2.864.235.753.079	2.832.047.343.283	101,14
		2019	3.018.067.291.160	2.671.698.670.893	112,96
		2020	2.842.286.479.070	2.508.320.307.957	113,31
		2021	3.249.669.847.265	4.209.156.682.009	77,205
9.	Bangka Belitung	2017	709.832.181.818	1.539.960.002.502	46,094
		2018	850.441.774.831	1.694.218.759.243	50,197
		2019	826.701.095.332	1.767.919.365.849	46,761
		2020	683.432.674.810	1.604.813.796.610	42,586
		2021	895.763.128.991	1.750.322.876.331	51,177
10.	Kepulauan Riau	2017	1.094.788.614.305	2.156.268.926.062	50,772
		2018	1.220.768.246.945	2.278.002.977.357	53,589
		2019	1.311.704.305.173	2.626.462.699.205	49,942
		2020	1.195.637.693.103	2.317.188.590.222	51,599
		2021	1.375.770.280.701	2.406.531.963.533	57,168

## LAMPIRAN 7

### HASIL OUPUT EIEWS 12

#### Hasil Statistik Deskriptif

	Y	X1	X2	X3	X4	X5
Mean	18.55128	84.58160	99.51198	62.62782	2.882384	59.45173
Median	18.56587	84.13489	100.9616	63.32803	1.822873	57.30397
Maximum	27.32590	106.2795	117.6768	83.68076	11.62741	113.3143
Minimum	8.628883	68.38529	72.71751	35.73452	0.107780	18.95497
Std. Dev.	4.778443	9.494374	9.080335	10.66285	2.938400	21.84398
Skewness	-0.140591	0.466416	-0.446839	-0.363725	1.720210	0.366942
Kurtosis	2.192366	2.652907	3.649799	3.957634	5.156788	3.377702
Jarque-Bera	1.523617	2.063848	2.543540	3.013012	34.35047	1.419257
Probability	0.466821	0.356321	0.280335	0.221683	0.000000	0.491827
Sum	927.5639	4229.080	4975.599	3131.391	144.1192	2972.586
Sum Sq. Dev.	1118.842	4417.014	4040.171	5571.125	423.0756	23380.81
Observations	50	50	50	50	50	50

Sumber: Output data diolah (Eviews 12), 2023

#### Hasil Uji Chow

Redundant Fixed Effects Tests  
Equation: UJI\_CHOW  
Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	1.128044	(9,35)	0.3698
Cross-section Chi-square	12.734769	9	0.1750

Sumber: Output data diolah (Eviews 12), 2023

#### Hasil Uji Hausman

Correlated Random Effects - Hausman Test  
Equation: UJI\_HAUSMAN  
Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	1.910741	5	0.8614

Sumber: Output data diolah (Eviews 12), 2023

## Hasil Uji Lagrange Multiplier (LM)

Lagrange Multiplier Tests for Random Effects

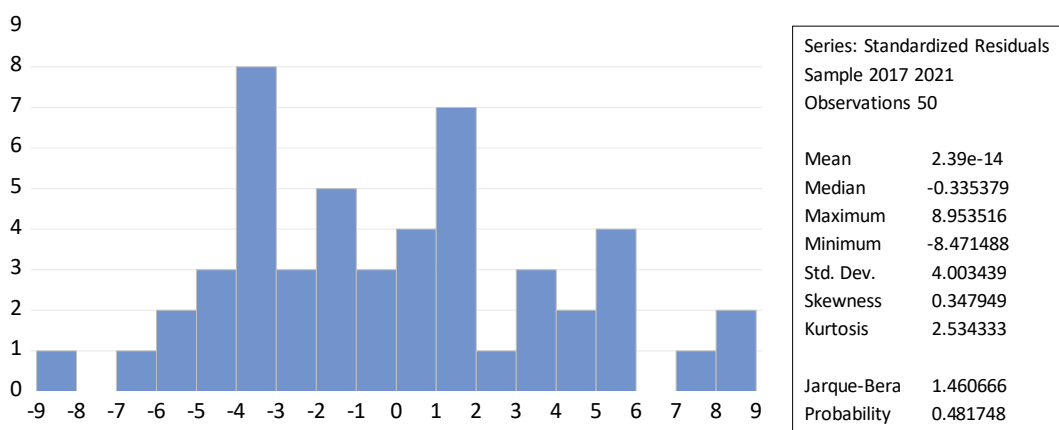
Null hypotheses: No effects

Alternative hypotheses: Two-sided (Breusch-Pagan) and one-sided (all others) alternatives

	Test Hypothesis		
	Cross-section	Time	Both
Breusch-Pagan	0.005714 (0.9397)	7.314572 (0.0068)	7.320286 (0.0068)
Honda	-0.075592 (0.5301)	2.704547 (0.0034)	1.858951 (0.0315)
King-Wu	-0.075592 (0.5301)	2.704547 (0.0034)	2.208388 (0.0136)
Standardized Honda	0.873268 (0.1913)	3.156681 (0.0008)	-0.414386 (0.6607)
Standardized King-Wu	0.873268 (0.1913)	3.156681 (0.0008)	0.099556 (0.4603)
Gourieroux, et al.	--	--	7.314572 (0.0099)

Sumber: Output data diolah (Eviews 12), 2023

## Hasil Uji Normalitas



Sumber: Output data diolah (Eviews 12), 2023

## Uji Multikolinearitas

	X1	X2	X3	X4	X5
X1	1.000000	-0.482199	0.001514	-0.270773	-0.017435
X2	-0.482199	1.000000	0.265647	0.184103	-0.244203
X3	0.001514	0.265647	1.000000	0.500819	-0.986748
X4	-0.270773	0.184103	0.500819	1.000000	-0.421666
X5	-0.017435	-0.244203	-0.986748	-0.421666	1.000000

Sumber: Output data diolah (Eviews 12), 2023

## Hasil Uji Heteroskedastisitas

Dependent Variable: ABS(RESID)  
 Method: Panel Least Squares  
 Date: 07/05/23 Time: 11:33  
 Sample: 2017 2021  
 Periods included: 5  
 Cross-sections included: 10  
 Total panel (balanced) observations: 50

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.063609	0.205056	0.310203	0.7579
X1	0.059695	0.041928	1.423754	0.1616
X2	0.039142	0.043256	0.904907	0.3704
X3	-0.151587	0.235126	-0.644706	0.5225
X4	0.059184	0.158368	0.373709	0.7104
X5	-0.045233	0.108290	-0.417704	0.6782

Sumber: Output data diolah (Eviews 12), 2023

## Hasil Analisis Regresi Berganda

Dependent Variable: Y  
 Method: Panel Least Squares  
 Date: 07/27/23 Time: 15:19  
 Sample: 2017 2021  
 Periods included: 5  
 Cross-sections included: 10  
 Total panel (balanced) observations: 50

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	135.9512	38.29635	3.549978	0.0009
X1	-0.184354	0.078597	-2.345568	0.0236
X2	-0.228999	0.081226	-2.819276	0.0072
X3	-0.824588	0.438523	-1.880377	0.0667
X4	0.028919	0.296253	0.097615	0.9227
X5	-0.461887	0.202027	-2.286267	0.0271

Root MSE	3.963203	R-squared	0.298070
Mean dependent var	18.55128	Adjusted R-squared	0.218305
S.D. dependent var	4.778443	S.E. of regression	4.224788
Akaike info criterion	5.831982	Sum squared resid	785.3487
Schwarz criterion	6.061425	Log likelihood	-139.7995
Hannan-Quinn criter.	5.919355	F-statistic	3.736865
Durbin-Watson stat	1.121188	Prob(F-statistic)	0.006617

Sumber: Output data diolah (Eviews 12), 2023



**LAMPIRAN 8**

**TABEL UJI T (PARSIAL)**

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

<b>Pr df</b>	<b>0.25 0.50</b>	<b>0.10 0.20</b>	<b>0.05 0.10</b>	<b>0.025 0.050</b>	<b>0.01 0.02</b>	<b>0.005 0.010</b>	<b>0.001 0.002</b>
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

LAMPIRAN 9

TABEL UJI F (SIMULTAN)

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

<b>44</b>	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
<b>45</b>	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