

**L**

**A**

**M**

**P**

**I**

**R**

**A**

**N**

**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](http://www.polsri.ac.id) Email: [Info@polsri.ac.id](mailto:Info@polsri.ac.id)

**KESEPAKATAN BIMBINGAN SKRIPSI**

Kami yang bertanda tangan di bawah ini,

**Pihak Pertama**

Nama : Lisda Tampubolon  
NIM : 061940510289  
Jurusan : Akuntansi  
Program Studi : DIV Akuntansi Sektor Publik

**Pihak Kedua**

Nama : Dr. Evada Dewata, S.E., M.Si., Ak., CA  
NIP : 197806222003122001  
Jurusan : Akuntansi  
Program Studi : DIV Akuntansi Sektor Publik

Pada hari ini Senin tanggal 06 Februari 2023 telah sepakat untuk melakukan konsultasi bimbingan Skripsi.

Konsultasi bimbingan sekurang-kurangnya 1 (Satu) kali dalam satu minggu. Pelaksanaan bimbingan pada setiap hari Senin pukul 09.00 WIB bertempat di Politeknik Negeri Sriwijaya.

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

Pihak Pertama



**Lisda Tampubolon**  
NIM 061940512059

Palembang,

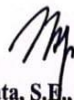
Pihak Kedua




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

Mengetahui,

Ketua Jurusan Akuntansi



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

	<b>KEMENTERIAN PENDIDIKAN, KEBUDAYAAN, RISET DAN TEKNOLOGI</b> <b>POLITEKNIK NEGERI SRIWIJAYA</b> <b>JURUSAN AKUNTANSI</b> <b>Jalan Srijaya Negara, Palembang 30139</b> Telp (0711)353414 Fax (0711)355918 Website: <a href="http://www.polsri.ac.id">www.polsri.ac.id</a> Email: <a href="mailto:Info@polsri.ac.id">Info@polsri.ac.id</a>	
	<b>KESEPAKATAN BIMBINGAN SKRIPSI</b>	

Kami yang bertanda tangan di bawah ini,

**Pihak Pertama**

Nama : Lisda Tampubolon  
NIM : 061940510289  
Jurusan : Akuntansi  
Program Studi : DIV Akuntansi Sektor Publik

**Pihak Kedua**

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

Pada hari ini Kamis tanggal 02 Maret 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 ttempat di Politeknik Negeri Sriwijaya.

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

Pihak Pertama



**Lisda Tampubolon**  
NIM 061940512059

Palembang,

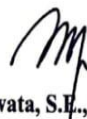
Pihak Kedua



**Desi Indriasari, S.E., M.Si., Ak., CA**  
NIP 197902272002122003

Mengetahui,

Ketua Jurusan Akuntansi



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

KEMENTERIAN PENDIDIKAN, KEBUDAYAAN, RISET DAN TEKNOLOGI



POLITEKNIK NEGERI SRIWIJAYA  
JURUSAN AKUNTANSI

Jalan Sriwijaya Negara, Palembang 30139

Telp. 0711-353414 Fax. 0711-355918

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



LEMBAR BIMBINGAN SKRIPSI

Nama : Lisda Tampubolon  
 NIM : 061940510289  
 Jurusan/Program Studi : Akuntansi/Akuntansi Sektor Publik  
 Judul Skripsi : Pengaruh Government Size, Fiskal Distress, SILPA terhadap Manipulasi Akrual Kabupaten/Kota di Provinsi Sumatera Selatan  
 Pembimbing I : Dr. Evada Dewata, S.E., M.SI., Ak., CA

No	Tanggal	Uraian Bimbingan	Tanda Tangan Pembimbing
1.	8/13/2023	Ace Awal	
2.	20/3/2023	Mengajukan Peta Panel	
3.	10/4/2023	Pengajuan Bab I	
4.	13/4/2023	Revisi Bab I dan Daftar Pustaka	
5.	11/4/2023	Pengajuan Proposal dan Revisi	
6.	18/5/2023	Ace Proposal	
7.	22/06/2023	Revisi bab 4 dan 5	
8.	05/07/2023	Revisi bab 4 dan 5	
9.	21/07/2023	ACC bab 4 dan 5	
10.	1/08/2023	Ace Skripsi	

Palembang, 08 Maret 2023  
 Ketua Jurusan Akuntansi,

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

**Catatan:**

\*) melingkari angka yang sesuai.

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

Lembar pembimbingan Skripsi ini harus dilampirkan dalam Skripsi.

**KEMENTERIAN PENDIDIKAN, KEBUDAYAAN, RISET DAN TEKNOLOGI**  
**POLITEKNIK NEGERI SRIWIJAYA**  
**JURUSAN AKUNTANSI**  
 Jalan Sriwijaya Negara, Palembang 30139  
 Telp. 0711-353414 Fax. 0711-355918  
 Website : www.polsri.ac.id E-mail : rakuntansi@polsri.ac.id

**LEMBAR BIMBINGAN SKRIPSI**

Nama : Lisda Tampubolon  
 NIM : 061940510289  
 Jurusan/Program Studi : Akuntansi/Akuntansi Sektor Publik  
 Judul Skripsi : Pengaruh Government Size, Fiskal Distress, SILPA Terhadap Manipulasi Akrual Kabupaten/Kota di Provinsi Sumatera Selatan  
 Pembimbing II : Desi Indriasari, S.E.,M.Si,AK,CA.

No	Tanggal	Uraian Bimbingan	Tanda Tangan Pembimbing
1.	02 Maret 2023	Konsultasi judul	
2.	16 Mar'23	Acc judul	
3.	13 April 2023	Revisi proposal!	
4.	27 April 2023	Revisi Proposal	
5.	4 Mei 2023	Acc proposal	
6.	22 Juni 2023	Pengaynan data (data data)	
7.	10 Juli 2023	Revisi bab 4 dan 5	
8.	21 Juli 2023	Revisi bab 4 dan 5	
9.	27 Juli 2023	Revisi Skripsi	
10.	1 Agst 2023	Acc Skripsi	

Palembang, Maret 2023  
 Ketua Jurusan Akuntansi,

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

**Catatan:**  
 \*) melingkari angka yang sesuai.  
 Ketua Jurusan/Ketua Program Studi harus memeriksa jumlah pelaksanaan bimbingan sesuai yang dipersyaratkan dalam Pedoman Penulisan Skripsi sebelum menandatangani lembar bimbingan ini.  
 Lembar pembimbingan Skripsi ini harus dilampirkan dalam Skripsi.

21/08/23, 08.16

Gmail - Permintaan Informasi Anda telah kami proses

Gmail 7APB\_Lisda Tampubolon <lisdaelftampubolon@gmail.com>

---

## Permintaan Informasi Anda telah kami proses

18 pesan

E-PPID BPK RI <noreply@bpk.go.id>

6 Maret 2023 pukul 10.22

Kepada: lisdaelftampubolon@gmail.com

### E-PPID BPK RI

Ini adalah pesan yang dikirimkan secara otomatis. Jangan membalas pesan ini. Hubungi Admin (eppid@bpk.go.id) bila ada yang hendak Anda tanyakan.

Sdri. Lisda,

Berikut kami kirimkan LHP sebagaimana yang Saudara minta, untuk dapat dipergunakan dengan penuh tanggung jawab.

Kami informasikan bahwa Saudara diberikan akses untuk mengunduh LHP tersebut selama 15 hari saja, terhitung mulai hari ini.

Untuk meningkatkan kualitas pelayanan publik BPK, kami mohon bantuan untuk mengisi Survei Kepuasan Pelayanan Publik untuk unit pelayanan Biro Humas dan Kerja Sama Internasional BPK melalui link berikut:

<https://bpk.id/SurveiLayananPermintaanBPK>

Demikian kami sampaikan, atas perhatiannya kami ucapkan terima kasih.

Pusat Informasi dan Komunikasi (PIK)

Biro Humas dan Kerja Sama Internasional, Badan Pemeriksa Keuangan

Telp. +62 21 25549000 ext. 3912 E-mail eppid@bpk.go.id

[https://mail.google.com/mail/u/O/?ik=42a47f5d94&view=pt&search=all&permtid=thread-f:17595870355281 ... 114](https://mail.google.com/mail/u/O/?ik=42a47f5d94&view=pt&search=all&permtid=thread-f:17595870355281...114)

## Lampiran 6 Tabulasi Data Laporan Keuangan Pemerintah Daerah

### 1. Tabulasi data Variabel Dependen Manipulasi AkruaI (Y\_MA)

No	Nama Kabupaten	Tahun	Arus kas Bersih dari aktivitas Operasi (Dyjt)	SILPA/SIKPA (COFOjt)	Total AkruaI (TA)	Total Aset Pada tahun sebelumnya (Ait,n-1)	TA/Ait-1	1/Ait, n-1	Pendapatan (REVjt)
1	Banyuasin	2017	343.727.109.909,37	74.042.914.494,39	269.684.195.414,98	3.936.076.034.892,84	0,0685	0,0000000000003	2.006.422.252.444,58
		2018	353.713.180.128,64	156.687.797.250,18	197.025.382.878,46	3.853.437.150.101,13	0,0511	0,0000000000003	2.080.649.009.995,05
		2019	430.534.124.801,24	9.169.031.876,39	421.365.092.924,85	4.049.248.750.619,72	0,1041	0,0000000000002	2.444.978.048.210,61
		2020	250.840.780.869,41	157.434.947.861,94	93.405.833.007,47	4.215.741.205.022,83	0,0222	0,0000000000002	2.224.326.344.015,47
		2021	395.765.835.112,90	28.352.463.880,58	367.413.371.232,32	4.527.851.856.857,75	0,0811	0,0000000000002	2.285.916.391.687,48
2	Empat Lawang	2017	216.082.024.657,47	15.896.175.305,67	200.185.849.351,80	1.768.750.813.636,99	0,1132	0,0000000000006	904.327.377.340,57
		2018	258.969.859.962,87	26.862.759.333,80	232.107.100.629,07	1.891.129.747.265,26	0,1227	0,0000000000005	5.513.902.908,12
		2019	259.758.163.060,13	22.789.417.778,93	236.968.745.281,20	2.073.981.652.384,96	0,1143	0,0000000000005	1.057.873.519.762,13
		2020	278.713.746.978,25	39.239.434.647,23	239.474.312.331,02	2.138.643.391.091,73	0,112	0,0000000000005	1.067.660.574.419,07
		2021	270.564.667.148,34	21.589.876.810,83	248.974.790.337,51	2.180.137.712.261,57	0,1142	0,0000000000005	1.041.111.083.451,10
3	Lahat	2017	346.013.625.181,80	1.944.074.439,69	344.069.550.742,11	2.772.653.655.148,05	0,1241	0,0000000000004	1.765.015.019.207,69
		2018	391.669.639.865,97	84.332.281.406,28	307.337.358.459,69	1.891.129.747.265,26	0,1625	0,0000000000005	1.916.874.000.902,32
		2019	655.611.414.853,45	342.943.966.255,85	312.667.448.597,60	2.856.418.876.322,47	0,1095	0,0000000000004	2.276.673.593.299,90
		2020	311.841.083.395,40	287.355.297.048,25	24.485.786.347,15	3.283.060.471.148,80	0,0075	0,0000000000003	1.951.242.635.457,65
		2021	559.729.335.149,96	370.793.051.380,00	188.936.283.769,96	2.180.137.712.261,57	0,0867	0,0000000000005	2.198.233.319.010,83
4	Muara Enim	2017	680.341.249.559,63	125.172.898.761,58	555.168.350.798,05	3.744.755.487.830,16	0,1483	0,0000000000003	2.402.350.260.507,26
		2018	646.922.239.212,87	283.257.160.695,47	363.665.078.517,40	4.817.775.319.177,79	0,0755	0,0000000000002	2.525.583.634.051,30
		2019	967.810.310.574,44	327.465.060.183,95	640.345.250.390,49	5.078.067.884.927,25	0,1261	0,0000000000002	3.072.025.276.420,01
		2020	490.281.435.905,68	265.057.479.765,99	225.223.956.139,69	5.942.488.488.666,14	0,0379	0,0000000000002	2.460.176.937.889,87

		2021	763.724.205.971,27	572.481.806.461,46	191.242.399.509,81	6.075.203.768.451,60	0,0315	0,0000000000002	2.739.438.218.970,96
5	Musi Banyuasin	2017	722.810.249.169,88	24.119.260.652,89	698.690.988.516,99	7.564.834.177.844,69	0,0924	0,0000000000001	2.642.776.006.641,88
		2018	933.113.135.144,87	247.489.457.842,48	685.623.677.302,39	7.512.423.614.971,62	0,0913	0,0000000000001	3.019.699.825.935,55
		2019	1.397.103.879.924,83	591.786.528.942,40	805.317.350.982,43	8.353.874.228.228,76	0,0964	0,0000000000001	3.941.909.794.940,88
		2020	953.423.018.472,99	675.605.322.695,48	277.817.695.777,51	8.913.188.475.534,97	0,0312	0,0000000000001	3.540.659.694.225,82
		2021	406.134.966.777,49	271.735.804.459,75	134.399.162.317,74	8.136.627.143.180,89	0,0165	0,0000000000001	3.510.691.709.632,75
6	Musi Rawas	2017	421.955.487.172,82	47.577.219.138,06	374.378.268.034,76	3.432.745.888.994,12	0,1091	0,0000000000003	1.549.566.489.528,82
		2018	473.448.990.257,63	156.378.406.932,85	317.070.583.324,78	3.430.062.571.512,92	0,0924	0,0000000000003	1.759.880.995.093,13
		2019	479.778.210.967,28	206.354.943.217,13	273.423.267.750,15	3.941.875.496.734,12	0,0694	0,0000000000003	1.920.259.977.512,03
		2020	333.710.162.295,26	134.286.903.705,39	199.423.258.589,87	4.060.690.864.699,16	0,0491	0,0000000000002	1.809.855.136.717,68
		2021	483.059.688.907,25	117.302.822.854	365.756.866.053,61	3.996.956.269.388,81	0,0915	0,0000000000003	1.939.565.577.829,13
7	Musi Rawas Utara	2017	302.510.650.426,05	54.391.854.146,97	248.118.796.279,08	1.546.749.290.686,48	0,1604	0,0000000000006	785.394.510.490,45
		2018	379.340.944.160,66	101.911.055.031,63	277.429.889.129,03	1.663.177.092.967,12	0,1668	0,0000000000006	922.981.792.439,36
		2019	345.471.091.685,84	48.167.341.400,44	297.303.750.285,40	1.864.851.692.819,07	0,1594	0,0000000000005	1.018.729.380.075,19
		2020	228.172.273.176,68	5.410.229.950,36	222.762.043.226,32	2.005.436.170.499,76	0,1111	0,0000000000005	880.380.326.694,93
		2021	307.358.474.713,53	116.984.615.810,07	190.373.858.903,46	2.181.969.759.833,33	0,0872	0,0000000000005	912.377.681.464,62
8	Ogan Ilir	2017	354.161.134.253,17	30.894.273.481,11	323.266.860.772,06	2.251.240.807.347,95	0,1436	0,0000000000004	1.363.217.799.739,98
		2018	318.197.814.260,02	71.845.973.812,77	246.351.840.447,25	1.927.767.856.283,98	0,1278	0,0000000000005	1.417.185.838.010,52
		2019	380.281.684.653,46	125.093.006.230,23	255.188.678.423,23	2.093.955.907.157,37	0,1219	0,0000000000005	1.631.001.559.908,10
		2020	184.977.263.023,79	43.452.539.922,02	141.524.723.101,77	2.485.883.863.046,42	0,0569	0,0000000000004	1.509.199.024.692,19
		2021	354.320.808.005,02	125.093.006.230,23	229.227.801.774,79	2.473.062.423.369,73	0,0927	0,0000000000004	1.546.814.562.576,71
9	Ogan Komering Ilir	2017	485.336.005.035,16	14.772.638.886,20	470.563.366.148,96	3.314.522.960.390,80	0,142	0,0000000000003	2.120.350.526.972,16
		2018	607.571.041.989,69	310.713.631.676,82	296.857.410.312,87	3.472.076.141.816,90	0,0855	0,0000000000003	2.224.001.831.453,69
		2019	727.504.165.570,91	412.352.887.225,73	315.151.278.345,18	3.768.092.450.326,01	0,0836	0,0000000000003	2.471.793.547.800,91
		2020	361.983.216.511,42	165.570.322.090,15	196.412.894.421,27	4.356.787.180.814,80	0,0451	0,0000000000002	2.243.104.528.642,21



		2021	425.342.361.630,69	28.470.907.688,21	396.871.453.942,48	4.439.805.317.163,86	0,0894	0,0000000000002	2.230.242.154.827,18
10	Ogan Komering Ulu	2017	353.129.971.863,83	94.775.750.462,58	258.354.221.401,25	2.595.601.870.566,10	0,0995	0,0000000000004	1.396.244.570.642,17
		2018	322.100.597.592,44	88.123.967.363,81	233.976.630.228,63	2.775.949.175.900,13	0,0843	0,0000000000004	1.412.521.909.219,21
		2019	409.168.690.992,92	145.300.371.521,73	263.868.319.471,19	3.023.833.387.813,58	0,0873	0,0000000000003	1.614.335.215.194,57
		2020	142.230.972.992,34	35.353.487.288,07	106.877.485.704,27	3.223.304.182.546,86	0,0332	0,0000000000003	1.385.080.886.073,78
		2021	294.721.431.553,23	66.906.686.516,37	227.814.745.036,86	3.171.388.951.585,97	0,0718	0,0000000000003	1.432.186.304.633,41
11	Ogan Komering Ulu Selatan	2017	323.438.294.335,52	25.480.252.893,88	297.958.041.441,64	2.276.494.013.725,57	0,1309	0,0000000000004	1.222.264.959.242,97
		2018	351.529.234.615,74	54.603.961.373,74	296.925.273.242,00	2.603.838.658.815,29	0,114	0,0000000000004	1.268.126.824.333,83
		2019	338.465.198.908,17	2.614.368.375,85	335.850.830.532,32	2.778.115.237.399,94	0,1209	0,0000000000004	1.394.327.301.084,93
		2020	289.328.762.959,40	4.590.267.809,62	284.738.495.149,78	2.939.157.028.257,17	0,0969	0,0000000000003	1.362.285.274.507,00
		2021	251.242.441.045,43	25.123.691.671,69	226.118.749.373,74	2.780.216.981.970,69	0,0813	0,0000000000004	1.278.699.653.187,87
12	Oku Timur	2017	288.960.868.554,21	17.809.066.792,79	271.151.801.761,42	1.219.508.339.645,20	0,2223	0,0000000000008	1.599.418.326.412,06
		2018	290.366.300.041,59	27.514.187.724,30	262.852.112.317,29	1.730.654.689.047,66	0,1519	0,0000000000006	1.627.163.554.867,78
		2019	405.764.779.531,44	19.371.720.045,94	386.393.059.485,50	2.244.042.008.097,82	0,1722	0,0000000000004	1.874.516.581.912,24
		2020	537.848.272.846,96	85.184.445.201,12	452.663.827.645,84	2.562.790.507.734,65	0,1766	0,0000000000004	1.997.671.003.343,91
		2021	465.554.617.560,23	42.207.372.095,89	423.347.245.464,34	2.973.696.334.671,75	0,1424	0,0000000000003	1.925.411.974.490,50
13	Penukal Abab Lematang Ilir	2017	427.719.331.780,75	31.700.025.171,94	396.019.306.608,81	1.219.508.339.645,20	0,3247	0,0000000000008	992.302.734.752,05
		2018	489.583.763.579,95	6.238.910.393,79	483.344.853.186,16	1.730.654.689.047,66	0,2793	0,0000000000006	1.226.434.373.053,95
		2019	692.007.387.464,88	25.711.101.886,97	666.296.285.577,91	2.403.430.647.148,28	0,2772	0,0000000000004	1.525.498.002.718,99
		2020	273.831.962.435,20	7.490.941.416,17	266.341.021.019,03	2.752.153.765.290,68	0,0968	0,0000000000004	985.063.694.892,20
		2021	852.841.032.091,99	234.615.923.101,16	618.225.108.990,83	2.973.696.334.671,75	0,2079	0,0000000000003	1.635.357.044.722,99
14	Kota Lubuk Linggau	2017	272.063.193.929,73	1.694.371.409,21	270.368.822.520,52	2.300.506.409.743,75	0,1175	0,0000000000004	870.709.076.209,71
		2018	273.257.558.134,31	1.323.461.131,28	271.934.097.003,03	2.332.191.204.158,50	0,1166	0,0000000000004	923.898.833.425,26
		2019	339.384.277.606,54	832.396.092,82	338.551.881.513,72	2.321.662.223.474,72	0,1458	0,0000000000004	1.029.631.437.221,94
		2020	341.181.323.585,09	2.146.265.697,64	339.035.057.887,45	2.564.710.956.827,78	0,1322	0,0000000000004	1.026.932.400.770,59

		2021	338.887.400.148,19	27.978.178.704,83	310.909.221.443,36	2.927.740.480.910,70	0,1062	0,00000000000003	955.956.405.192,69
15	Kota Pagar Alam	2017	263.745.674.684,53	6.251.760.339,78	257.493.914.344,75	1.863.162.822.686,58	0,1382	0,00000000000005	812.270.609.974,78
		2018	206.421.285.492,81	13.427.159.214,59	192.994.126.278,22	2.081.971.197.075,13	0,0927	0,00000000000005	769.448.437.267,56
		2019	246.880.224.342,14	42.056.850.596,11	204.823.373.746,03	2.120.901.383.260,11	0,0966	0,00000000000005	841.143.014.868,03
		2020	300.156.056.610,54	93.284.821.833,33	206.871.234.777,21	2.198.965.996.855,11	0,0941	0,00000000000005	856.674.499.675,96
		2021	199.031.184.570,15	112.078.272.760,74	86.952.911.809,41	2.308.655.196.279,74	0,0377	0,00000000000004	753.110.248.125,08
16	Kota Palembang	2017	1.115.816.800.399,04	97.795.703.766,37	1.018.021.096.632,67	7.493.109.764.659,61	0,1359	0,00000000000001	3.417.593.733.021,39
		2018	848.674.731.742,36	71.427.429.232,09	777.247.302.510,27	13.546.667.486.999,30	0,0574	0,00000000000001	3.485.882.634.349,88
		2019	1.134.654.059.679,48	55.323.649.612,26	1.079.330.410.067,22	14.360.384.701.026,00	0,0752	0,00000000000001	3.987.546.941.588,54
		2020	892.663.012.082,69	7.328.744.459,06	885.334.267.623,63	16.278.370.872.549,00	0,0544	0,00000000000001	3.695.470.898.063,00
		2021	941.957.481.755,24	143.603.254.844,25	798.354.226.910,99	18.451.655.914.300,40	0,0433	0,00000000000001	3.690.804.007.361,99
17	Kota Prabumulih	2017	191.890.074.084,27	28.915.157.937,16	162.974.916.147,11	2.514.674.680.393,04	0,0648	0,00000000000004	895.274.996.495,31
		2018	227.029.708.262,65	132.769.197.864,38	94.260.510.398,27	2.433.101.819.745,34	0,0387	0,00000000000004	958.368.934.099,15
		2019	356.049.347.995,25	171.866.820.389,63	184.182.527.605,62	2.451.694.251.548,70	0,0751	0,00000000000004	1.220.476.081.088,69
		2020	70.117.423.390,71	-89.757.258.739,36	159.874.682.130,07	2.501.589.009.873,62	0,0639	0,00000000000004	972.242.373.625,39
		2021	229.939.486.846,05	148.113.165.659,41	81.826.321.186,64	2.633.860.508.464,40	0,0311	0,00000000000004	1.009.097.781.095,05

No	Nama Kabupaten	Tahun	Pendapatan (REVjt) n-1	$\Delta REV_{it}$	$\Delta REV_{jt}/A_{it},n-1$	PPEit	PPEjt/At-n-1	$\alpha$	$\beta_1$	$\beta_2$	Piutang n (ARjt,n)
1	Banyuasin	2017	1.951.227.051.530,84	55.195.200.913,74	0,01402	3.269.834.710.215	0,83073	-0,76	0,55	-0,73	147.368.045.869,60
		2018	2.006.422.252.444,58	74.226.757.550,47	0,01926	3.315.329.060.451	0,86036	-0,76	0,55	-0,73	190.915.304.686,69
		2019	2.080.649.009.995,05	364.329.038.215,56	0,08997	3.376.278.200.718	0,8338	-0,76	0,55	-0,73	138.258.506.664,07
		2020	2.449.783.048.210,61	-225.456.704.195,14	-0,05348	3.820.778.089.164	0,90631	-0,76	0,55	-0,73	150.784.861.786,10
		2021	2.224.326.344.015,47	61.590.047.672,01	0,0136	4.061.093.389.009	0,89691	-0,76	0,55	-0,73	196.274.385.878,30

2	Empat Lawang	2017	801.728.601.688,31	102.598.775.652,26	0,05801	3.269.834.710.215	1,84867	1,119	0,337	-1,13	42.954.661.121,87
		2018	904.327.377.340,57	-898.813.474.432,45	-0,47528	1.839.633.742.621,53	0,97277	1,119	0,337	-1,13	65.836.671.687,91
		2019	5.513.902.908,12	1.052.359.616.854,01	0,50741	1.922.935.046.869	0,92717	1,119	0,337	-1,13	75.541.171.227,65
		2020	1.057.873.519.762,13	9.787.054.656,94	0,00458	1.991.342.117.459	0,93112	1,119	0,337	-1,13	27.138.223.457,12
		2021	1.067.660.574.419,07	-26.549.490.967,97	-0,01218	2.217.269.740.206	1,01703	1,119	0,337	-1,13	16.403.265.336,03
3	Lahat	2017	1.726.004.654.824,00	39.010.364.383,69	0,01407	2.553.958.596.934,72	0,92112	4,535	0,779	-4,31	94.091.526.384
		2018	1.765.015.019.207,69	151.858.981.694,63	0,0803	2.504.901.947.879,63	1,32455	4,535	0,779	-4,31	100.513.625.343,82
		2019	1.916.874.000.902,32	359.799.592.397,58	0,12596	2.635.635.638.763,87	0,92271	4,535	0,779	-4,31	136.422.176.162,44
		2020	2.276.673.593.299,90	-325.430.957.842,25	-0,09912	2.644.767.402.082,11	0,80558	4,535	0,779	-4,31	75.880.916.997,72
		2021	1.951.242.635.457,65	246.990.683.553,18	0,11329	2.724.353.203.215,17	1,24962	4,535	0,779	-4,31	41.747.567.642,51
4	Muara Enim	2017	2.049.002.254.042,57	353.348.006.464,69	0,09436	4.017.849.811.548,96	1,07293	0,764	0,077	0,105	164.968.627.312,40
		2018	2.402.350.260.507,26	123.233.373.544,04	0,02558	4.172.014.394.191,91	0,86596	0,764	0,077	0,105	159.455.452.161,06
		2019	2.525.583.634.051,30	546.441.642.368,71	0,10761	4.814.531.842.246,16	0,9481	0,764	0,077	0,105	270.914.917.988,84
		2020	3.072.025.276.420,01	-611.848.338.530,14	-0,10296	5.001.152.442.426,63	0,84159	0,764	0,077	0,105	291.633.681.912,92
		2021	2.460.176.937.889,87	279.261.281.081,09	0,04597	5.765.101.662.143,40	0,94896	0,764	0,077	0,105	79.179.237.410,91
5	Musi Banyuasin	2017	2.640.255.197.404,59	2.520.809.237,29	0,00033	6.047.268.834.255	0,79939	0,537	0,511	-0,48	456.405.874.699,32
		2018	2.642.776.006.641,88	376.923.819.293,67	0,05017	5.459.326.344.015	0,72671	0,537	0,511	-0,48	-15.145.200.427,47
		2019	3.019.699.825.935,55	922.209.969.005,33	0,11039	6.085.621.582.333	0,72848	0,537	0,511	-0,48	243.958.247.085,13
		2020	3.941.909.794.940,88	-401.250.100.715,06	-0,04502	6.228.463.863.931	0,69879	0,537	0,511	-0,48	368.860.251.192,95
		2021	3.540.659.694.225,82	-29.967.984.593,07	-0,00368	6.612.987.944.792	0,81274	0,537	0,511	-0,48	73.758.782.025,08
6	Musi Rawas	2017	1.617.409.674.822,32	-67.843.185.293,50	-0,01976	3.235.362.949.677,04	0,9425	0,812	0,33	-0,26	73.576.525.523,73
		2018	1.549.566.489.528,82	210.314.505.564,31	0,06132	3.631.004.055.944,89	1,05858	0,812	0,33	-0,26	87.331.645.538,47
		2019	1.759.880.995.093,13	160.378.982.418,90	0,04069	3.743.239.534.567,76	0,94961	0,812	0,33	-0,26	54.107.789.636,56

		2020	1.920.259.977.512,03	-110.404.840.794,35	-0,02719	3.759.891.351.618,79	0,92592	0,812	0,33	-0,26	26.773.275.736,30
		2021	1.809.855.136.717,68	129.710.441.111,45	0,03245	3.926.541.901.413,81	0,98238	0,812	0,33	-0,26	20.983.581.180,22
7	Musi Rawas Utara	2017	813.614.247.749,36	-28.219.737.258,91	-0,01824	1.470.907.656.101,98	0,95097	0,874	0,152	0,388	37.935.955.119,30
		2018	785.394.510.490,45	137.587.281.948,91	0,08273	1.640.433.724.374,88	0,98633	0,874	0,152	0,388	85.692.812.035,82
		2019	922.981.792.439,36	95.747.587.635,83	0,05134	4.459.326.344.015,47	2,39125	0,874	0,152	0,388	24.465.853.775,50
		2020	992.981.792.439,36	-112.601.465.744,43	-0,05615	2.064.127.433.681,71	1,02927	0,874	0,152	0,388	13.903.139.307,47
		2021	880.380.326.694,93	31.997.354.769,69	0,01466	2.054.953.267.743,41	0,94179	0,874	0,152	0,388	12.373.437.346,31
8	Ogan Ilir	2017	1.243.190.688.873,14	120.027.110.866,84	0,05332	21.730.729.925.110	9,65278	0,454	0,569	0,477	60.865.793.702,13
		2018	1.363.217.799.739,98	53.968.038.270,54	0,028	1.845.334.667.643	0,95724	0,454	0,569	0,477	55.684.205.840,46
		2019	1.417.185.838.010,52	213.815.721.897,58	0,10211	2.209.780.206.509	1,05531	0,454	0,569	0,477	62.702.874.672,25
		2020	1.631.001.559.908,10	-121.802.535.215,91	-0,049	7.300.634.297.110	2,93684	0,454	0,569	0,477	40.700.852.291,21
		2021	1.509.199.024.692,19	37.615.537.884,52	0,01521	2.400.052.944.471	0,97048	0,454	0,569	0,477	53.578.793.290,73
9	Ogan Komering Ilir	2017	1.979.249.631.380,95	141.100.895.591,21	0,04257	12.958.787.603.985	3,9097	0,151	0,229	0,623	219.449.610.465,58
		2018	2.120.350.526.972,16	103.651.304.481,53	0,02985	2.900.880.329.865	0,83549	0,151	0,229	0,623	120.479.132.928,40
		2019	2.224.001.831.453,69	247.791.716.347,22	0,06576	8.280.973.761.542	2,19766	0,151	0,229	0,623	137.697.900.842,43
		2020	2.471.793.547.800,91	-228.689.019.158,70	-0,05249	3.496.645.006.999	0,80257	0,151	0,229	0,623	47.464.596.884,55
		2021	2.243.104.528.642,21	-12.862.373.815,03	-0,0029	3.690.537.251.416	0,83124	0,151	0,229	0,623	24.528.475.961,14
10	Ogan Komering Ulu	2017	1.192.981.912.661,70	203.262.657.980,47	0,07831	12.276.513.860.918	4,72974	0,309	0,839	-0,07	121.360.918.502,54
		2018	1.396.244.570.642,17	16.277.338.577,04	0,00586	2.547.734.125.922	0,91779	0,309	0,839	-0,07	-32.107.969.329,88
		2019	1.412.521.909.219,21	201.813.305.975,36	0,06674	12.634.087.161.298	4,17817	0,309	0,839	-0,07	-29.002.727.565,06
		2020	1.614.335.215.194,57	-229.254.329.120,79	-0,07112	2.657.994.946.665	0,82462	0,309	0,839	-0,07	17.275.379.934,93
		2021	1.385.080.886.073,78	47.105.418.559,63	0,01485	12.729.771.546.483	4,01394	0,309	0,839	-0,07	24.795.578.493,08
11	Ogan Komering Ulu Selatan	2017	1.135.991.127.943,53	86.273.831.299,44	0,0379	2.483.730.792.899	1,09103	0,352	0,826	0,122	28.463.009.308,15
		2018	1.222.264.959.242,97	45.861.865.090,86	0,01761	2.566.662.713.991	0,98572	0,352	0,826	0,122	46.478.406.236,25
		2019	1.268.126.824.333,83	126.200.476.751,10	0,04543	2.753.185.536.036	0,99103	0,352	0,826	0,122	65.552.806.112,56

		2020	1.394.327.301.084,93	-32.042.026.577,93	-0,0109	12.780.216.981.971	4,34826	0,352	0,826	0,122	21.860.673.761,33
		2021	1.362.285.274.507,00	-83.585.621.319,13	-0,03006	2.808.246.310.708	1,01008	0,352	0,826	0,122	20.204.506.612,92
12	Oku Timur	2017	1.521.770.289.548,64	77.648.036.863,42	0,06367	1.828.766.737.660,54	1,49959	0,764	0,268	0,34	66.783.626.095,31
		2018	1.599.418.326.412,06	27.745.228.455,72	0,01603	1.981.148.336.567,41	1,14474	0,764	0,268	0,34	70.988.620.788,85
		2019	1.627.163.554.867,78	247.353.027.044,46	0,11023	2.323.377.022.865,44	1,03535	0,764	0,268	0,34	98.248.817.289,29
		2020	1.874.516.581.912,24	123.154.421.431,67	0,04805	7.657.994.946.664,55	2,98815	0,764	0,268	0,34	34.518.520.709,69
		2021	1.997.671.003.343,91	-72.259.028.853,41	-0,0243	2.729.771.546.482,62	0,91797	0,764	0,268	0,34	35.799.601.564,66
13	Penukal Abab Lematang Ilir	2017	806.302.689.174,49	186.000.045.577,56	0,15252	1.399.195.867.916,90	1,14734	-1,62	0,723	2,178	238.074.512.660,85
		2018	992.302.734.752,05	234.131.638.301,90	0,13529	1.975.080.886.073,78	1,14123	-1,62	0,723	2,178	346.472.668.338
		2019	1.226.434.373.053,95	299.063.629.665,04	0,12443	2.502.923.287.326,38	1,0414	-1,62	0,723	2,178	108.674.756.599,59
		2020	1.525.498.002.718,99	-540.434.307.826,79	-0,19637	2.493.177.488.527,39	0,9059	-1,62	0,723	2,178	150.610.854.751,12
		2021	985.063.694.892,20	650.293.349.830,79	0,21868	2.438.199.629.509,59	0,81992	-1,62	0,723	2,178	20.283.054.595,23
14	Kota Lubuk Linggau	2017	809.943.066.643,08	60.766.009.566,63	0,02641	2.187.943.946.179,58	0,95107	-0,52	1,335	0,77	145.203.452.586,98
		2018	870.709.076.209,71	53.189.757.215,55	0,02281	2.263.020.657.688,56	0,97034	-0,52	1,335	0,77	77.833.830.012,70
		2019	923.898.833.425,26	105.732.603.796,68	0,04554	2.419.087.052.860,33	1,04196	-0,52	1,335	0,77	34.151.749.558,19
		2020	1.029.631.437.221,94	-2.699.036.451,35	-0,00105	2.781.486.206.488,32	1,08452	-0,52	1,335	0,77	32.148.536.225,66
		2021	1.026.932.400.770,59	-70.975.995.577,90	-0,02424	2.982.024.202.202,10	1,01854	-0,52	1,335	0,77	39.557.738.266,45
15	Kota Pagar Alam	2017	814.062.290.217,45	-1.791.680.242,67	-0,00096	1.905.116.173.595,09	1,02252	0,462	0,502	0,242	60.092.228.391,77
		2018	812.270.609.974,78	-42.822.172.707,22	-0,02057	1.938.573.139.299,47	0,93112	0,462	0,502	0,242	54.236.112.026,11
		2019	769.448.437.267,56	71.694.577.600,47	0,0338	1.963.822.775.959,09	0,92594	0,462	0,502	0,242	79.415.115.178,16
		2020	841.143.014.868,03	15.531.484.807,93	0,00706	2.086.113.019.728,47	0,94868	0,462	0,502	0,242	29.683.719.030,80
		2021	856.674.499.675,96	-103.564.251.550,88	-0,04486	2.152.471.905.114,21	0,93235	0,462	0,502	0,242	26.636.660.161,00
16	Kota Palembang	2017	3.122.903.127.195,01	294.690.605.826,38	0,03933	11.797.058.242.180,80	1,57439	1,527	0,024	-0,57	379.987.558.499,41
		2018	3.417.593.733.021,39	68.288.901.328,49	0,00504	12.496.295.686.158,40	0,92246	1,527	0,024	-0,57	391.294.292.321,34
		2019	3.485.882.634.349,88	501.664.307.238,66	0,03493	11.523.675.156.231,80	0,80246	1,527	0,024	-0,57	204.475.520.943,94

		2020	3.987.546.941.588,54	-292.076.043.525,54	-0,01794	13.663.235.904.310,80	0,83935	1,527	0,024	-0,57	296.143.849.221,58
		2021	3.695.470.898.063,00	-4.666.890.701,01	-0,00025	14.543.531.343.132,50	0,7882	1,527	0,024	-0,57	377.978.130.288,66
17	Kota Prabumulih	2017	940.737.360.649,74	-45.462.364.154,43	-0,01808	2.157.255.926.589,89	0,85787	-0,62	-0,59	-1,31	130.790.490.656,99
		2018	895.274.996.495,31	63.093.937.603,84	0,02593	2.060.554.613.758,70	0,84688	-0,62	-0,59	-1,31	151.101.991.280,22
		2019	958.368.934.099,15	262.107.146.989,54	0,10691	2.167.470.052.882,46	0,88407	-0,62	-0,59	-1,31	39.321.070.538,46
		2020	1.220.476.081.088,69	-248.233.707.463,30	-0,09923	2.368.980.508.106,80	0,94699	-0,62	-0,59	-1,31	55.716.154.160,79
		2021	972.242.373.625,39	36.855.407.469,66	0,01399	2.415.027.440.621,36	0,91692	-0,62	-0,59	-1,31	27.699.379.519,00

No	Nama Kabupaten	Tahun	Piutang n-1(ARjt n-1)	Total perubahan piutang ( $\Delta$ ARjt)	$\frac{[(\Delta REVit - \Delta ARjt)/TAjt - 1]}{1}$	$\alpha(1/TAjt, n-1)$	$\beta 1 \left( \frac{[(\Delta REVit - \Delta ARjt)/TAjt - 1]}{1} \right)$	$\beta 2 \left( \frac{PPEjt/TAjt - n-1}{1} \right)$	NDAi	DAI (TA-NDAI)	LN_DAI
1	Banyuasin	2017	209.037.831.157,25	-61.669.785.287,65	0,029691	- 0,00000000000019330	0,016329904	-0,6089285	-0,5926	269.684.195.415,57	26,321
		2018	147.368.045.869,60	43.547.258.817,09	0,007962	- 0,00000000000019750	0,004378876	-0,6306412	-0,62626	197.025.382.879,09	26,007
		2019	190.915.304.686,69	-52.656.798.022,62	0,102979	- 0,00000000000018790	0,056638212	-0,611178	-0,55454	421.365.092.925,41	26,767
		2020	138.258.506.664,07	12.526.355.122,03	-0,05645	- 0,00000000000018050	-0,03104808	-0,6643269	-0,69537	93.405.833.008,17	25,26
		2021	150.784.861.786,10	45.489.524.092,20	0,003556	- 0,00000000000016810	0,001955737	-0,6574379	-0,65548	367.413.371.232,98	26,63
2	Empat Lawang	2017	43.500.634.982,77	-545.973.860,90	0,058315	0,00000000000063260	-0,01965216	-2,0889959	-2,10865	200.185.849.353,91	26,023
		2018	42.954.661.121,87	22.882.010.566,04	-0,48738	0,00000000000059170	0,164246466	-1,0992298	-0,93498	232.107.100.630,01	26,17
		2019	65.836.671.687,91	9.704.499.539,74	0,502731	0,00000000000053950	-0,16942039	-1,0477029	-1,21712	236.968.745.282,42	26,191
		2020	75.541.171.227,65	-48.402.947.770,53	0,027209	0,00000000000052320	-0,00916938	-1,0521701	-1,06134	239.474.312.332,08	26,202
		2021	27.138.223.457,12	-10.734.958.121,09	-0,00725	0,00000000000051330	0,002444569	-1,1492461	-1,1468	248.974.790.338,66	26,241
3	Lahat	2017	103.629.428.625,80	-9.537.902.241,72	0,01751	0,00000000000163560	0,013640037	-2,0889959	-2,07536	344.069.550.744,19	26,564
		2018	94.091.526.384	6.422.098.959,74	0,076905	0,00000000000239800	0,059908809	-1,0992298	-1,03932	307.337.358.460,73	26,451
		2019	100.513.625.343,82	35.908.550.818,62	0,113391	0,00000000000158770	0,088331275	-1,0477029	-0,95937	312.667.448.598,56	26,468

		2020	136.422.176.162,44	-60.541.259.164,72	-0,08068	0,00000000000138130	-0,06285266	-1,0521701	-1,11502	24.485.786.348,27	23,921
		2021	75.880.916.997,72	-34.133.349.355,21	0,128948	0,00000000000208010	0,100450362	-1,1492461	-1,0488	188.936.283.771,01	25,965
4	Muara Enim	2017	174.160.884.218,91	-9.192.256.906,51	0,096813	0,00000000000020400	0,007454586	0,1126574	0,12011	555.168.350.797,93	27,043
		2018	164.968.627.312,40	-5.513.175.151,34	0,026723	0,00000000000015860	0,002057689	0,0909261	0,09298	363.665.078.517,31	26,619
		2019	159.455.452.161,06	111.459.465.827,78	0,085659	0,00000000000015050	0,006595742	0,0995508	0,10615	640.345.250.390,38	27,185
		2020	270.914.917.988,84	20.718.763.924,08	-0,10645	0,00000000000012860	-0,00819651	0,0883672	0,08017	225.223.956.139,61	26,14
		2021	291.633.681.912,92	-212.454.444.502,01	0,080938	0,00000000000012580	0,006232237	0,0996404	0,10587	191.242.399.509,70	25,977
5	Musi Banyuasin	2017	747.964.478.759,64	-291.558.604.060,32	0,038875	0,00000000000007100	0,019864888	-0,3805106	-0,36065	698.690.988.517,35	27,272
		2018	456.405.874.699,32	-471.551.075.126,79	0,112943	0,00000000000007150	0,057713821	-0,3459122	-0,2882	685.623.677.302,68	27,254
		2019	-15.145.200.427,47	259.103.447.512,60	0,079377	0,00000000000006430	0,040561711	-0,346756	-0,30619	805.317.350.982,74	27,415
		2020	243.958.247.085,13	124.902.004.107,82	-0,05903	0,00000000000006020	-0,03016471	-0,3326249	-0,36279	277.817.695.777,87	26,35
		2021	368.860.251.192,95	-295.101.469.167,87	0,032585	0,00000000000006600	0,016651029	-0,3868657	-0,37021	134.399.162.318,11	25,624
6	Musi Rawas	2017	90.211.735.473,14	-16.635.209.949,41	-0,01492	0,00000000000023650	-0,00492277	-0,2403374	-0,24526	374.378.268.035,01	26,649
		2018	73.576.525.523,73	13.755.120.014,74	0,057305	0,00000000000023670	0,018910616	-0,2699385	-0,25103	317.070.583.325,03	26,482
		2019	87.331.645.538,47	-33.223.855.901,91	0,049114	0,00000000000020600	0,016207751	-0,2421502	-0,22594	273.423.267.750,38	26,334
		2020	54.107.789.636,56	-27.334.513.900,26	-0,02046	0,00000000000020000	-0,00675087	-0,2361106	-0,24286	199.423.258.590,11	26,019
		2021	26.773.275.736,30	-5.789.694.556,08	0,033901	0,00000000000020320	0,011187274	-0,2505077	-0,23932	365.756.866.053,85	26,625
7	Musi Rawas Utara	2017	81.539.054.058,71	-43.603.098.939,41	0,009946	0,00000000000056510	0,001511732	0,3689752	0,37049	248.118.796.278,71	26,237
		2018	37.935.955.119,30	47.756.856.916,52	0,054011	0,00000000000052550	0,008209724	0,3826942	0,3909	277.429.889.128,64	26,349
		2019	146.248.284.914,31	-121.782.431.138,81	0,116647	0,00000000000046870	0,017730398	0,9278049	0,94554	297.303.750.284,45	26,418
		2020	24.465.853.775,50	-10.562.714.468,03	-0,05088	0,00000000000043580	-0,00773392	0,3993552	0,39162	222.762.043.225,93	26,129
		2021	13.903.139.307,47	-1.529.701.961,16	0,015366	0,00000000000040060	0,002335556	0,3654138	0,36775	190.373.858.903,09	25,972
8	Ogan Ilir	2017	63.992.409.197,46	-3.126.615.495,33	0,054705	0,00000000000020170	0,031127043	4,6043756	4,6355	323.266.860.767,42	26,502
		2018	60.865.793.702,13	-5.181.587.861,67	0,030683	0,00000000000023550	0,017458605	0,456603	0,47406	246.351.840.446,78	26,23

		2019	55.684.205.840,46	7.018.668.831,79	0,098759	0,00000000000021680	0,056193888	0,5033846	0,55958	255.188.678.422,67	26,265
		2020	62.702.874.672,25	-22.002.022.381,04	-0,04015	0,00000000000018260	-0,02284358	1,400871	1,37803	141.524.723.100,39	25,676
		2021	40.700.852.291,21	12.877.940.999,52	0,010003	0,00000000000018360	0,005691604	0,4629181	0,46861	229.227.801.774,32	26,158
9	Ogan Komerling Ilir	2017	294.084.050.419,58	-74.634.439.954,00	0,065088	0,00000000000004560	0,014905129	2,4357426	2,45065	470.563.366.146,51	26,877
		2018	219.449.610.465,58	-98.970.477.537,18	0,058358	0,00000000000004350	0,013363874	0,5205095	0,53387	296.857.410.312,34	26,417
		2019	120.479.132.928,40	17.218.767.914,03	0,061191	0,00000000000004010	0,014012715	1,3691401	1,38315	315.151.278.343,80	26,476
		2020	137.697.900.842,43	-90.233.303.957,88	-0,03178	0,00000000000003470	-0,00727746	0,5000037	0,49273	196.412.894.420,78	26,003
		2021	47.464.596.884,55	-22.936.120.923,41	0,002269	0,00000000000003400	0,000519592	0,5178616	0,51838	396.871.453.941,96	26,707
10	Ogan Komerling Ulu	2017	71.762.375.975,87	49.598.542.526,67	0,059202	0,00000000000011900	0,04967025	-0,3500005	-0,30033	258.354.221.401,55	26,278
		2018	121.360.918.502,54	-153.468.887.832,42	0,061149	0,00000000000011130	0,051303923	-0,0679163	-0,01661	233.976.630.228,65	26,178
		2019	-32.107.969.329,88	3.105.241.764,82	0,065714	0,00000000000010220	0,055134012	-0,3091845	-0,25405	263.868.319.471,44	26,299
		2020	-29.002.727.565,06	46.278.107.499,99	-0,08548	0,00000000000009590	-0,07171886	-0,0610217	-0,13274	106.877.485.704,40	25,395
		2021	17.275.379.934,93	7.520.198.558,15	0,012482	0,00000000000009740	0,010472383	-0,2970317	-0,28656	227.814.745.037,15	26,152
11	Ogan Komerling Ulu Selatan	2017	30.167.153.946,80	-1.704.144.638,65	0,038646	0,00000000000015460	0,031921809	0,1331061	0,16503	297.958.041.441,48	26,42
		2018	28.463.009.308,15	18.015.396.928,10	0,010694	0,00000000000013520	0,008833567	0,1202582	0,12909	296.925.273.241,87	26,417
		2019	46.478.406.236,25	19.074.399.876,31	0,038561	0,00000000000012670	0,031851141	0,1209052	0,15276	335.850.830.532,17	26,54
		2020	65.552.806.112,56	-43.692.132.351,23	0,003964	0,00000000000011980	0,003274064	0,5304876	0,53376	284.738.495.149,25	26,375
		2021	21.860.673.761,33	-1.656.167.148,41	-0,02947	0,00000000000012660	-0,02434117	0,12323	0,09889	226.118.749.373,64	26,144
12	Oku Timur	2017	79.102.856.681,56	-12.319.230.586,25	0,073773	0,00000000000062650	0,019771269	0,5098618	0,52963	271.151.801.760,89	26,326
		2018	66.783.626.095,31	4.204.994.693,54	0,013602	0,00000000000044150	0,003645316	0,3892113	0,39286	262.852.112.316,90	26,295
		2019	70.988.620.788,85	27.260.196.500,44	0,098079	0,00000000000034050	0,026285104	0,3520202	0,37831	386.393.059.485,12	26,68
		2020	98.248.817.289,29	-63.730.296.579,60	0,072922	0,00000000000029810	0,019543191	1,01597	1,03551	452.663.827.644,81	26,838
		2021	34.518.520.709,69	1.281.080.854,97	-0,02473	0,00000000000025690	-0,00662769	0,3121107	0,30548	423.347.245.464,03	26,771
13		2017	47.118.416.927,13	190.956.095.733,72	-0,00406	- 0,0000000000132430	-0,00293825	2,4989158	2,49598	396.019.306.606,31	26,705



	Penual Abab Lematang Ilir	2018	238.074.512.660,85	108.398.155.677,34	0,072651	-	0,00000000000093320	0,052526543	2,4856063	2,53813	483.344.853.183,62	26,904
		2019	346.472.668.338	-237.797.911.738,60	0,223373	-	0,00000000000067200	0,161498687	2,2681607	2,42966	666.296.285.575,48	27,225
		2020	108.674.756.599,59	41.936.098.151,53	-0,21161	-	0,00000000000058680	-0,15299065	1,9730513	1,82006	266.341.021.017,21	26,308
		2021	150.610.854.751,12	-130.327.800.155,89	0,262509	-	0,00000000000054310	0,189793788	1,7857905	1,97558	618.225.108.988,85	27,15
14	Kota Lubuk Linggau	2017	152.776.157.945,19	-7.572.705.358,21	0,029706	-	0,00000000000022470	0,039657435	0,7323243	0,77198	270.368.822.519,75	26,323
		2018	145.203.452.586,98	-67.369.622.574,28	0,051694	-	0,00000000000022170	0,069010968	0,7471625	0,81617	271.934.097.002,21	26,329
		2019	77.833.830.012,70	-43.682.080.454,51	0,064357	-	0,00000000000022270	0,085916289	0,8023118	0,88823	338.551.881.512,83	26,548
		2020	34.151.749.558,19	-2.003.213.332,53	-0,00027	-	0,00000000000020160	-0,00036219	0,8350822	0,83472	339.035.057.886,62	26,549
		2021	32.148.536.225,66	7.409.202.040,79	-0,02677	-	0,00000000000017660	-0,03574232	0,7842767	0,74853	310.909.221.442,61	26,463
15	Kota Pagar Alam	2017	73.003.961.758,97	-12.911.733.367,20	0,005968		0,00000000000024800	0,002996124	0,2474492	0,25045	257.493.914.344,50	26,274
		2018	60.092.228.391,77	-5.856.116.365,66	-0,01776		0,00000000000022190	-0,00891317	0,225332	0,21642	192.994.126.278,00	25,986
		2019	54.236.112.026,11	25.179.003.152,05	0,021932		0,00000000000021780	0,011009856	0,2240769	0,23509	204.823.373.745,80	26,045
		2020	79.415.115.178,16	-49.731.396.147,36	0,029679		0,00000000000021010	0,014898805	0,2295803	0,24448	206.871.234.776,97	26,055
		2021	29.683.719.030,80	-3.047.058.869,80	-0,04354		0,00000000000020010	-0,02185672	0,2256284	0,20377	86.952.911.809,21	25,189
16	Kota Palembang	2017	500.607.693.527,05	-120.620.135.027,64	0,055426		0,00000000000020380	0,001330216	-0,8989753	-0,89765	1.018.021.096.633,57	27,649
		2018	379.987.558.499,41	11.306.733.821,93	0,004206		0,00000000000011270	0,000100953	-0,5267262	-0,52663	777.247.302.510,80	27,379
		2019	391.294.292.321,34	-186.818.771.377,40	0,047943		0,00000000000010630	0,001150637	-0,4582063	-0,45706	1.079.330.410.067,68	27,707
		2020	204.475.520.943,94	91.668.328.277,64	-0,02357		0,00000000000009380	-0,00056577	-0,4792683	-0,47983	885.334.267.624,11	27,509
		2021	296.143.849.221,58	81.834.281.067,08	-0,00469		0,00000000000008280	-0,00011251	-0,4500602	-0,45017	798.354.226.911,44	27,406
17	Kota Prabumulih	2017	185.557.028.995,75	-54.766.538.338,76	0,0037	-	0,00000000000024540	-0,00218297	-1,1246634	-1,12685	162.974.916.148,24	25,817
		2018	130.790.490.656,99	20.311.500.623,23	0,017583	-	0,00000000000025360	-0,01037426	-1,1102647	-1,12064	94.260.510.399,39	25,269
		2019	151.101.991.280,22	-111.780.920.741,76	0,152502	-	0,00000000000025170	-0,08997613	-1,1590162	-1,24899	184.182.527.606,87	25,939
		2020	39.321.070.538,46	16.395.083.622,33	-0,10578	-	0,00000000000024660	0,062412725	-1,2415043	-1,17909	159.874.682.131,25	25,798
		2021	55.716.154.160,79	-28.016.774.641,79	0,02463	-	0,00000000000023430	-0,01453174	-1,2020762	-1,21661	81.826.321.187,86	25,128

2. Tabulasi data Variabel Independen yaitu; Government Size, Fiscal Distress, Dan SiLPA

No	Nama Kabupaten	Tahun	Total Aset	X1_GS	KAS Operasi	Total Pendapatan	X2_FD	Realisasi SiLPA	Total Pendapatan Daerah	X3_SA
1	Banyuasin	2017	3.853.437.150.101	28.98	343.727.109.909,37	2.006.422.252.444,58	0,171	38.366.038.720,71	2.006.422.252.444,58	0,01912
		2018	4.049.248.750.619,72	28.268	353.713.180.128,64	2.080.649.009.995,05	0,17	73.079.556.830,68	2.080.649.009.995,05	0,03512
		2019	4.215.741.205.022,83	28.668	430.534.124.801,24	2.444.978.048.210,61	0,176	137.352.351.784,16	2.449.783.048.210,61	0,05607
		2020	4.527.851.856.857,75	29.203	250.840.780.869,41	2.224.326.344.015,47	0,113	152.209.548.344,14	2.224.006.629.416,73	0,06844
		2021	4.815.347.652.669,03	29.648	395.765.835.112,90	2.285.916.391.687,48	0,173	1.589.922.703,83	2.285.916.391.687,48	0,0007
2	Empat Lawang	2017	1.891.129.747.265,26	28.864	216.082.024.657,47	904.327.377.340,57	0,239	11.592.143.133,50	904.327.377.340,57	0,01282
		2018	2.073.981.652.384,96	28.14	258.969.859.962,87	978.617.320.418,15	0,265	16.262.553.827,91	978.617.323.498,15	0,01662
		2019	2.138.643.391.091,73	28.287	259.758.163.060,13	1.057.873.519.762,13	0,246	26.831.570.408,80	1.057.378.519.762,13	0,02538
		2020	2.180.137.712.261,57	28.876	278.713.746.978,25	1.067.660.574.419,07	0,261	22.736.413.478,93	1.067.660.574.419,07	0,0213
		2021	2.409.967.303.294,75	28.652	270.564.667.148,34	1.041.111.083.451,10	0,26	21.589.922.703,83	1.041.111.083.451,10	0,02074
3	Lahat	2017	2.820.959.504.400,29	28.588	346.013.625.181,80	1.765.015.019.207,69	0,196	2.897.512.618,94	1.765.015.019.207,69	0,00164
		2018	2.856.418.876.322,47	28.357	391.669.639.865,97	1.916.874.000.902,32	0,204	1.942.278.544,69	1.916.874.000.902,32	0,00101
		2019	3.283.060.471.148,85	28.18	655.611.414.853,45	2.276.673.593.299,90	0,288	84.114.016.648,28	2.276.673.593.299,90	0,03695
		2020	3.185.117.734.723,32	28.478	311.841.083.395,40	1.951.242.635.457,65	0,16	342.627.429.780,85	1.951.242.635.457,65	0,17559
		2021	3.322.467.092.388,36	28.364	559.729.335.149,96	2.198.233.319.010,83	0,255	287.240.884.124,25	2.198.233.319.010,83	0,13067
4	Muara Enim	2017	4.817.775.319.177,79	30.237	680.341.249.559,63	2.402.350.260.507,26	0,283	24.044.052.831,22	2.402.350.260.507,26	0,01001
		2018	5.078.067.884.927,25	28.52	646.922.239.212,87	2.525.583.634.051,30	0,256	125.172.898.761,58	2.525.583.634.051,30	0,04956
		2019	5.942.488.488.666,14	29.03	967.810.310.574,44	3.072.025.276.420,01	0,315	283.257.160.695,47	3.072.025.276.420,01	0,09221

		2020	6.075.203.768.451,60	28.36	490.281.435.905,68	2.460.176.937.889,87	0,199	327.460.012.178,95	2.460.176.937.889,87	0,1331
		2021	6.945.195.288.450,52	28.681	763.724.205.971,27	2.739.438.218.970,96	0,279	265.057.479.765,99	2.739.438.218.970,96	0,09676
5	Musi Banyuasin	2017	7.512.423.614.971,62	29.256	722.810.249.169,88	2.642.776.006.641,88	0,274	29.823.279.857,47	2.642.776.006.641,88	0,01128
		2018	8.353.874.228.228,76	29.754	933.113.135.144,87	3.019.699.825.935,55	0,309	24.126.960.652,89	3.019.699.825.935,55	0,00799
		2019	8.913.188.475.534,97	29.003	1.397.103.879.924,83	3.941.909.794.940,88	0,354	69.964.895.000,00	3.941.909.794.940,88	0,01775
		2020	8.136.627.143.180,89	28.254	953.423.018.472,99	3.540.659.694.225,82	0,269	591.786.528.942,40	3.540.659.694.225,82	0,16714
		2021	7.851.788.927.808,88	28.37	406.134.966.777,49	3.510.691.709.632,75	0,116	675.605.322.695,48	3.510.691.709.632,75	0,19244
6	Musi Rawas	2017	3.430.062.571.512,92	28.958	421.955.487.172,82	1.549.566.489.528,82	0,272	4.939.580.276,69	1.549.566.489.528,82	0,00319
		2018	3.941.875.496.734,12	28.738	473.448.990.257,63	1.759.880.995.093,13	0,269	47.257.812.030,06	1.759.880.995.093,13	0,02685
		2019	4.060.690.864.699,16	28.653	479.778.210.967,28	1.920.259.977.512,03	0,25	156.378.406.932,85	1.920.259.977.512,03	0,08144
		2020	3.996.956.269.388,81	28.439	333.710.162.295,26	1.809.855.136.717,68	0,184	206.318.568.283,13	1.809.855.136.717,68	0,114
		2021	4.156.567.604.707,05	28.508	483.059.688.907,25	1.939.565.577.829,13	0,249	113.676.803.947,39	1.939.565.577.829	0,05861
7	Musi Rawas Utara	2017	1.663.177.092.967,12	28.473	302.510.650.426,05	785.394.510.490,45	0,385	34.540.532.728,75	785.394.510.490,45	0,04398
		2018	1.864.851.692.819,07	28.383	379.340.944.160,66	922.981.792.439,36	0,411	54.417.126.597,97	922.981.792.439,36	0,05896
		2019	2.005.436.170.499,76	30.295	345.471.091.685,84	1.018.729.380.075,19	0,339	101.911.055.031,63	1.018.729.380.075,19	0,10004
		2020	2.181.969.759.833,33	28.528	228.172.273.176,68	880.380.326.694,93	0,259	48.163.695.532,44	880.380.326.694,93	0,05471
		2021	2.270.471.416.210,18	29.07	307.358.474.713,53	912.377.681.464,62	0,337	5.305.100.172,64	912.377.681.464,62	0,00581
8	Ogan Ilir	2017	1.927.767.856.283,98	28.391	354.161.134.253,17	1.363.217.799.739,98	0,26	8.167.381.569,04	1.363.217.799.739,98	0,00599
		2018	2.093.955.907.157,37	28.82	318.197.814.260,02	1.417.185.838.010,52	0,225	14.772.638.886,20	1.417.185.838.010,52	0,01042
		2019	2.485.883.863.046,42	29.413	380.281.684.653,46	1.631.001.559.908,10	0,233	310.713.631.676,82	1.631.001.559.908,10	0,1905
		2020	2.473.062.423.369,73	29.819	184.977.263.023,79	1.509.199.024.692,19	0,123	412.352.887.225,73	1.509.199.024.692,19	0,27323
		2021	2.661.478.457.692,00	29.032	354.320.808.005,02	1.546.814.562.576,71	0,229	43.458.755.032,02	1.546.814.562.576,71	0,0281
9	Ogan Komering Ilir	2017	3.472.076.141.816,90	28.327	485.336.005.035,16	2.120.350.526.972,16	0,229	23.529.908.937,94	2.120.350.526.972,16	0,0111
		2018	3.768.092.450.326,01	28.542	607.571.041.989,69	2.224.001.831.453,69	0,273	30.894.273.481,11	2.224.001.831.453,69	0,01389

		2019	4.356.787.180.814,80	29.103	727.504.165.570,91	2.471.793.547.800,91	0,294	71.845.973.812,77	2.471.793.547.800,91	0,02907
		2020	4.439.805.317.163,86	28.801	361.983.216.511,42	2.243.104.528.642,21	0,161	125.093.006.230,23	2.243.104.528.642,21	0,05577
		2021	4.395.015.368.595,37	28.709	425.342.361.630,69	2.230.242.154.827,18	0,191	43.458.755.032,02	2.230.242.154.827,18	0,01949
10	Ogan Komering Ulu	2017	2.775.949.175.900,13	28.572	353.129.971.863,83	1.396.244.570.642,17	0,253	88.206.454.680,87	1.396.244.570.642,17	0,06317
		2018	3.023.833.387.813,58	28.643	322.100.597.592,44	1.412.521.909.219,21	0,228	94.775.750.462,58	1.412.521.909.219,21	0,0671
		2019	3.223.304.182.546,86	28.573	409.168.690.992,92	1.614.335.215.194,57	0,253	88.123.967.363,81	1.614.335.215.194,57	0,05459
		2020	3.171.388.951.585,97	28.419	142.230.972.992,34	1.385.080.886.073,78	0,103	145.300.371.521,73	1.385.249.753.331,29	0,10489
		2021	3.278.458.970.289,81	30.421	294.721.431.553,23	1.432.186.304.633,41	0,206	35.378.599.767,71	1.432.186.304.633,41	0,0247
11	Ogan Komering Ulu Selatan	2017	2.603.838.658.815,29	28.548	323.438.294.335,52	1.222.264.959.242,97	0,265	6.975.399.498,16	1.222.264.959.242,97	0,00571
		2018	2.778.115.237.399,94	29.141	351.529.234.615,74	1.268.126.824.333,83	0,277	25.480.252.893,88	1.268.126.824.333,83	0,02009
		2019	2.939.157.028.257,17	28.41	338.465.198.908,17	1.394.327.301.084,93	0,243	54.603.961.373,74	1.394.327.301.084,93	0,03916
		2020	2.936.344.599.678,78	28.79	289.328.762.959,40	1.362.285.274.507,00	0,212	2.614.368.375,85	1.362.285.274.507,00	0,00192
		2021	2.986.735.462.374,80	29.435	251.242.441.045,43	1.278.699.653.187,87	0,196	4.590.267.809,62	1.278.699.653.187,87	0,00359
12	Oku Timur	2017	2.066.501.980.770,55	29.727	288.960.868.554,21	1.599.418.326.412,06	0,181	3.498.199.865,85	1.599.418.326.412,06	0,00219
		2018	2.244.042.008.097,82	29.017	290.366.300.041,59	1.627.163.554.867,78	0,178	17.809.066.792,79	1.627.163.554.867,78	0,01094
		2019	2.562.790.507.734,65	28.411	405.764.779.531,44	1.874.516.581.912,24	0,216	27.514.187.724,30	1.874.516.581.912,24	0,01468
		2020	2.778.318.354.983,13	28.536	537.848.272.846,96	1.997.671.003.343,91	0,269	19.371.720.045,94	1.997.671.003.343,91	0,0097
		2021	3.061.059.528.689,58	29.122	465.554.617.560,23	1.925.411.974.490,50	0,242	85.184.445.201,12	1.925.411.974.490,50	0,04424
13	Penual Abab Lematang Ilir	2017	1.730.654.689.047,66	28.785	427.719.331.780,75	992.302.734.752,05	0,431	3.573.527.278,19	992.302.734.752,05	0,0036
		2018	2.403.430.647.148,28	28.708	489.583.763.579,95	1.226.434.373.053,95	0,399	31.731.316.557,94	1.226.434.373.053,95	0,02587
		2019	2.752.153.765.290,68	28.653	692.007.387.464,88	1.525.498.002.718,99	0,454	5.467.196.744,79	1.525.498.002.718,99	0,00358
		2020	2.973.696.334.671,75	28.721	273.831.962.435,20	985.063.694.892,20	0,278	124.711.033.976,97	985.063.694.992,20	0,1266
		2021	3.106.818.940.532,49	28.705	852.841.032.091,99	1.635.357.044.722,99	0,522	7.374.301.936,17	1.635.357.044.722,99	0,00451
14		2017	2.332.191.204.158,50	28.468	272.063.193.929,73	870.709.076.209,71	0,312	2.822.763.957,94	906.258.990.999,98	0,00311

	Kota Lubuk Linggau	2018	2.321.662.223.474,72	30.546	273.257.558.134,31	923.898.833.425,26	0,296	1.694.369.334,21	923.898.833.425,26	0,00183
		2019	2.564.710.956.827,78	28.599	339.384.277.606,54	1.029.631.437.221,94	0,33	1.323.461.131,28	1.029.631.473.221,94	0,00129
		2020	2.927.740.480.910,71	33.808	341.181.323.585,09	1.026.932.400.770,59	0,332	832.396.092,82	1.026.932.400.770,59	0,00081
		2021	3.189.390.752.636,17	28.511	338.887.400.148,19	955.956.405.192,69	0,355	2.146.265.697,64	955.956.405.192,69	0,00225
15	Kota Pagar Alam	2017	2.081.971.197.075,13	28.832	263.745.674.684,53	812.270.609.974,78	0,325	8.897.284.131,63	812.270.609.974,78	0,01095
		2018	2.120.901.383.260,11	29.569	206.421.285.492,81	769.448.437.267,56	0,268	6.251.589.967,78	769.448.437.267,56	0,00812
		2019	2.198.965.996.855,11	29.692	246.880.224.342,14	841.143.014.868,03	0,294	13.427.159.214,59	841.430.144.864,83	0,01596
		2020	2.308.655.196.279,74	29.056	300.156.056.610,54	856.674.499.675,96	0,35	42.056.850.596,11	856.674.499.675,96	0,04909
		2021	2.366.155.165.053,65	28.451	199.031.184.570,15	753.110.248.125,08	0,264	93.284.821.833,33	753.110.248.125,08	0,12387
16	Kota Palembang	2017	13.546.667.486.999,30	28.61	1.115.816.800.399,04	3.417.593.733.021,39	0,326	62.244.691.877,37	3.417.593.733.021,39	0,01821
		2018	14.360.384.701.026,00	29.111	848.674.731.742,36	3.485.882.634.349,88	0,243	97.731.626.695,37	3.485.882.634.349,88	0,02804
		2019	16.278.370.872.549,00	28.818	1.134.654.059.679,48	3.987.546.941.588,54	0,285	71.427.429.232,09	3.987.546.941.588,54	0,01791
		2020	18.451.655.914.300,40	28.725	892.663.012.082,69	3.695.470.898.063,00	0,242	55.323.649.612,26	3.695.470.898.063,30	0,01497
		2021	16.621.842.111.342,10	28.75	941.957.481.755,24	3.690.804.007.361,99	0,255	56.214.394.071,32	3.690.804.007.361,99	0,01523
17	Kota Prabumulih	2017	2.433.101.819.745,34	28.765	191.890.074.084,27	895.274.996.495,31	0,214	4.797.350.658,16	895.274.996.495,31	0,00536
		2018	2.451.694.251.548,70	28.791	227.029.708.262,65	958.368.934.099,15	0,237	28.290.731.443,16	958.368.934.099,15	0,02952
		2019	2.501.589.009.873,62	28.492	356.049.347.995,25	1.220.476.081.088,69	0,292	132.239.775.102,38	1.220.476.081.088,69	0,10835
		2020	2.633.860.508.464,40	30.442	70.117.423.390,71	972.242.373.625,39	0,072	171.866.820.389,63	972.242.373.625,39	0,17677
		2021	2.699.518.759.428,70	28.624	229.939.486.846,05	1.009.097.781.095,05	0,228	89.757.216.580,36	1.009.097.781.095,05	0,08895

## Hasil Output EVIEWS Versi 12

### 1. Hasil Statistik Deskriptif

**Tabel Descriptive statistic**

	X1_GS	X2_FD	X3_SA	Y_MA
Mean	28.91785	0.258000	0.046317	26.36879
Median	28.70900	0.256000	0.021300	26.32900
Maximum	33.80800	0.522000	0.273230	27.70700
Minimum	28.14000	0.072000	0.000700	23.92100
Std. Dev.	0.759859	0.076715	0.055293	0.596222
Skewness	3.598312	0.512172	1.774683	-0.577223
Kurtosis	21.72232	4.327897	6.023147	5.641692
Jarque-Bera	1424.872	9.961267	76.98666	29.43578
Probability	0.000000	0.006870	0.000000	0.000000
Sum	2458.017	21.93000	3.936980	2241.347
Sum Sq. Dev.	48.50041	0.494360	0.256818	29.86035
Observations	85	85	85	85

### 2. Pemilihan Model

#### a. Uji Chow

**Tabel Hasil Uji Chow**

Redundant Fixed Effects Tests			
Equation: MODEL_CEM			
Test cross-section fixed effects			
Effects Test	Statistic	d.f.	Prob.
Cross-section F	7.096297	(16,65)	0.0000
Cross-section Chi-square	85.886518	16	0.0000

#### b. Uji Hausmant

**Tabel Hasil Uji Hausmant**

Correlated Random Effects - Hausman Test			
Equation: MODEL_CEM			
Test cross-section random effects			
Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	1.174185	3	0.7592

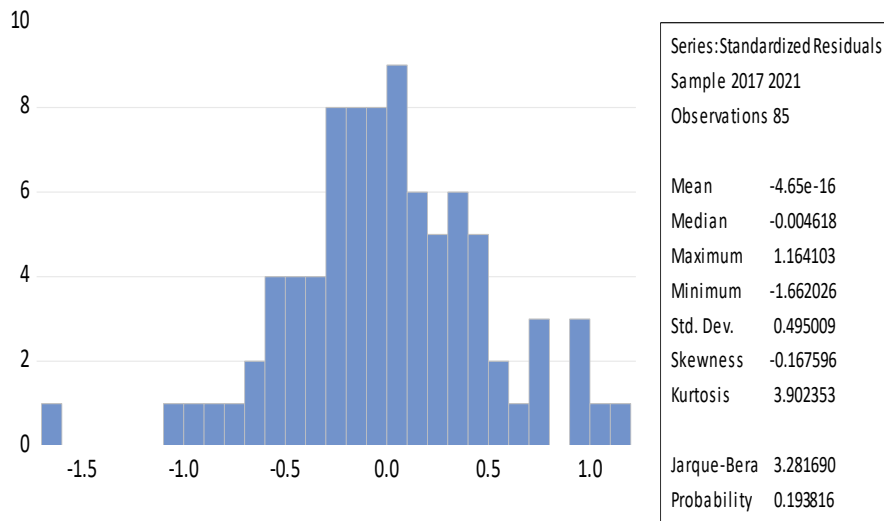
**c. Uji Lagrangge Multiplier (LM) Test**

**Tabel Hasil Uji Lagrangge Multiplier (LM) Test**

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	47.90104 (0.0000)	0.050406 (0.8224)	47.95145 (0.0000)
Honda	6.921058 (0.0000)	-0.224513 (0.5888)	4.735172 (0.0000)
King-Wu	6.921058 (0.0000)	-0.224513 (0.5888)	2.894380 (0.0019)
Standardized Honda	7.505747 (0.0000)	0.173532 (0.4311)	1.992938 (0.0231)
Standardized King-Wu	7.505747 (0.0000)	0.173532 (0.4311)	0.509900 (0.3051)
Gourieroux, et al.	--	--	47.90104 (0.0000)

**3. Hasil Asumsi Klasik**

**a. Uji Normalitas**



## b. Uji Multikolinertitas

**Tabel Hasil Uji Multikolinertitas**

Variance Inflation Factors			
Date: 07/16/23 Time: 17:16			
Sample: 1 85			
Included observations: 85			
Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	4.417142	1499.013	NA
X1_GS	0.005185	1472.397	1.003976
X2_FD	0.589170	14.47182	1.162864
X3_SA	1.138155	1.995620	1.167002

## c. Uji Heterokedastitas

**Tabel Hasil Uji Heterokedastitas**

Heteroskedasticity Test: Breusch-Pagan-Godfrey  
 Null hypothesis: Homoskedasticity

F-statistic	0.822945	Prob. F(3,81)	0.4850
Obs*R-squared	2.514122	Prob. Chi-Square(3)	0.4727
Scaled explained SS	3.517211	Prob. Chi-Square(3)	0.3185

## 4. Analisis Regresi Berganda (*Random Effect Model*)

**Tabel Hasil Analisis Regresi Berganda**

Dependent Variable: Y_MA				
Method: Panel EGLS (Cross-section random effects)				
Date: 07/21/23 Time: 07:09				
Sample: 2017 2021				
Periods included: 5				
Cross-sections included: 17				
Total panel (balanced) observations: 85				
Swamy and Arora estimator of component variances				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	23.47097	1.588141	14.77889	0.0000
X1_GS	0.078308	0.053296	1.469301	0.1456
X2_FD	3.079089	0.806652	3.817123	0.0003
X3_SA	-3.477675	0.865790	-4.016767	0.0001



## 5. Uji Hipotesis

### a. Uji -t

**Tabel Hasil Uji- t**

Dependent Variable: Y_MA Method: Panel EGLS (Cross-section random effects) Date: 07/21/23 Time: 07:09 Sample: 2017 2021 Periods included: 5 Cross-sections included: 17 Total panel (balanced) observations: 85 Swamy and Arora estimator of component variances				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	23.47097	1.588141	14.77889	0.0000
X1_GS	0.078308	0.053296	1.469301	0.1456
X2_FD	3.079089	0.806652	3.817123	0.0003
X3_SA	-3.477675	0.865790	-4.016767	0.0001

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

**Tabel Hasil Uji Koefisien Determinasi (R<sup>2</sup>)**

Dependent Variable: Y_MA Method: Panel EGLS (Cross-section random effects) Date: 07/21/23 Time: 07:09 Sample: 2017 2021 Periods included: 5 Cross-sections included: 17 Total panel (balanced) observations: 85 Swamy and Arora estimator of component variances			
Root MSE	0.325337	R-squared	0.435117
Mean dependent var	9.175376	Adjusted R-squared	0.414195
S.D. dependent var	0.435436	S.E. of regression	0.333273
Sum squared resid	8.996757	F-statistic	20.79748
Durbin-Watson stat	2.161698	Prob(F-statistic)	0.000000

**c. Uji F**

**Tabel Hasil Uji F**

Dependent Variable: Y_MA			
Method: Panel EGLS (Cross-section random effects)			
Date: 07/21/23 Time: 07:09			
Sample: 2017 2021			
Periods included: 5			
Cross-sections included: 17			
Total panel (balanced) observations: 85			
Swamy and Arora estimator of component variances			
<hr/>			
Root MSE	0.325337	R-squared	0.435117
Mean dependent var	9.175376	Adjusted R-squared	0.414195
S.D. dependent var	0.435436	S.E. of regression	0.333273
Sum squared resid	8.996757	F-statistic	20.79748
Durbin-Watson stat	2.161698	Prob(F-statistic)	0.000000