

**KEMENTERIAN PENDIDIKAN, KEBUDAYAAN, RISET DAN TEKNOLOGI**  
**POLITEKNIK NEGERI SRIWIJAYA**  
**JURUSAN AKUNTANSI**  
**Jalan Srijaya Negara, Palembang 30139**  
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**KESEPAKATAN BIMBINGAN SKRIPSI**

Kami yang bertanda tangan di bawah ini,

**Pihak Pertama**

Nama : Heny Amanda Putri  
NIM : 061940512055  
Jurusan : Akuntansi  
Program Studi : DIV Akuntansi Sektor Publik

**Pihak Kedua**

Nama : Sukmini Hartati, S.E., M.M  
NIP : 196505031992032002  
Jurusan : Akuntansi  
Program Studi : DIV Akuntansi Sektor Publik

Pada hari ini Selasa tanggal 11 Agust 2023 telah sepakat untuk melakukan konsultasi bimbingan Skripsi. Konsultasi bimbingan sekurang-kurangnya 2 kali dalam satu minggu. Pelaksanaan bimbingan pada setiap hari Selasa, Kamis pukul 10.00 WIB tempat di Politeknik Negeri Sriwijaya.

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

Pihak Pertama



**Heny Amanda Putri**  
NIM 061940512055

Palembang, 11 September 2023

Pihak Kedua



**Sukmini Hartati, S.E., M.M**  
NIP 196505031992032002

Mengetahui,  
Ketua Jurusan Akuntansi



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

 <p><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></p>	
<b>KESEPAKATAN BIMBINGAN SKRIPSI</b>	

Kami yang bertanda tangan di bawah ini,

**Pihak Pertama**

Nama : Heny Amanda Putri  
NIM : 061940512055  
Jurusan : Akuntansi  
Program Studi : DIV Akuntansi Sektor Publik

**Pihak Kedua**

Nama : Yuli Antina Aryani, S.E., M.Si  
NIP : 197807152002122003  
Jurusan : Akuntansi  
Program Studi : DIV Akuntansi Sektor Publik

Pada hari ini Senin tanggal 10 April 2023 telah sepakat untuk melakukan konsultasi bimbingan Skripsi. Konsultasi bimbingan sekurang-kurangnya 2 kali dalam satu minggu. Pelaksanaan bimbingan pada setiap hari Senin, Selasa pukul 9.00 wib tempat di Politeknik Negeri Sriwijaya.

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

Pihak Pertama



**Heny Amanda Putri**  
NIM 061940512055

Palembang, 11 September 2023

Pihak Kedua



**Yuli Antina Aryani, S.E., M.Si**  
NIP 197807152002122003

Mengetahui,  
Ketua Jurusan Akuntansi



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



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LEMBAR BIMBINGAN SKRIPSI

Nama : Heny Amanda Putri  
NIM : 061940512055  
Jurusan/Program Studi : Akuntansi/Akuntansi Sektor Publik  
Judul Skripsi : Pengaruh Diversifikasi Pendapatan Daerah, Desentralisasi Fiskal, dan Belanja Pegawai terhadap *Fiscal Stress* di Pulau Sumatera  
Pembimbing I : Sukmini Hartati, S.E., M.M

No	Tanggal	Uraian Bimbingan	Tanda Tangan Pembimbing
1	14/3/2023	Pengajuan Judul	
2	13/4/2023	perbaikan proposal	
3	11/5/2023	ACC proposal	
4	29/5/2023	perbaikan Bab 1	
5	6/6/2023	perbaikan Bab 1	
6	15/6/2023	ACC Bab 1	
7	20/6/2023	perbaikan Bab 2-3	
8	9/7/2023	ACC Bab 2-3	
9	20/7/2023	perbaikan Bab 4-5	
10	27/7/2023	ACC Bab 4-5	
11			
12			
13			

Palembang, 11 September 2023  
Ketua Jurusan Akuntansi

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



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Nama : Heny Amanda Putri  
NIM : 061940512055  
Jurusan/Program Studi : Akuntansi/Akuntansi Sektor Publik  
Judul Skripsi : Pengaruh Diversifikasi Pendapatan Daerah,  
Desentralisasi Fiskal, dan Belanja Pegawai  
terhadap *Fiscal Stress* di Pulau Sumatera  
Pembimbing II : Yuli Antina Aryani, S.E., M.Si

No	Tanggal	Uraian Bimbingan	Tanda Tangan Pembimbing
1	29/3/2023	Acc judul	
2	09/4/2023	Perbaiki Proposal	
3	11/4/2023	Perbaiki Proposal	
4	2/5/2023	Acc Proposal	
5	24/5/2023	Perbaiki bab 1,2,3	
6	05/6/2023	perbaiki bab 1,2,3	
7	14/6/2023	perbaiki bab 1,2,3	
8	19/6/2023	perbaiki bab 4,5	
9	03/7/2023	perbaiki bab 4,5	
10	10/7/2023	perbaiki bab 4,5	
11	24/7/2023	Acc laporan skripsi	
12			
13			

Palembang, ..... 11 September ..... 2023

Ketua Jurusan Akuntansi

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

**Lampiran 5. Tabulasi Data**

<b>No</b>	<b>Provinsi</b>	<b>Tahun</b>	<b>DPD</b>	<b>DF</b>	<b>BP</b>	<b>FS</b>
1	Aceh	2017	0,05379	0,15862	2.270.172.083.287	-11.556.543.041.320
2	Aceh	2018	0,05877	0,16353	2.274.436.642.148	- 9.946.920.793.836
3	Aceh	2019	0,06921	0,17133	2.461.315.744.896	-13.088.970.914.346
4	Aceh	2020	0,06253	0,17803	2.483.284.443.746	-10.671.436.924.711
5	Aceh	2021	0,05847	0,17965	2.631.227.115.328	-11.177.694.218.401
6	Sumatera Utara	2017	0,01911	0,43217	3.251.896.483.590	- 7.231.398.703.665
7	Sumatera Utara	2018	0,01504	0,44391	3.584.399.318.400	- 6.924.426.970.186
8	Sumatera Utara	2019	0,01744	0,44048	3.527.528.304.319	- 7.679.053.293.696
9	Sumatera Utara	2020	0,01449	0,42824	3.337.823.171.792	- 7.122.370.055.443
10	Sumatera Utara	2021	0,01856	0,45623	3.372.531.926.884	- 6.822.679.080.164
11	Sumatera Barat	2017	0,06421	0,35175	2.024.083.087.285	- 3.625.807.872.897
12	Sumatera Barat	2018	0,05984	0,36157	2.052.591.375.029	- 3.992.286.162.504
13	Sumatera Barat	2019	0,05338	0,36437	2.135.427.912.283	- 4.222.846.006.949
14	Sumatera Barat	2020	0,05383	0,35434	2.053.063.431.422	- 4.153.220.802.911
15	Sumatera Barat	2021	0,05975	0,38054	2.093.837.765.635	- 3.917.007.495.035
16	Riau	2017	0,05923	0,42518	2.353.287.722.061	- 5.828.733.008.489
17	Riau	2018	0,04954	0,42918	2.235.484.329.647	- 4.830.564.318.671
18	Riau	2019	0,04989	0,40884	2.290.742.770.387	- 5.132.180.365.777
19	Riau	2020	0,05205	0,38655	2.153.065.317.382	- 4.839.530.442.098
20	Riau	2021	0,06307	0,43168	2.213.182.776.667	- 4.881.235.605.307
21	Jambi	2017	0,04991	0,36651	1.127.581.142.739	- 2.552.637.013.745
22	Jambi	2018	0,04840	0,37543	1.303.794.986.013	- 2.541.686.120.993
23	Jambi	2019	0,05591	0,36088	1.382.612.319.837	- 3.173.276.407.077
24	Jambi	2020	0,04452	0,34886	1.391.317.474.093	- 2.895.209.263.660
25	Jambi	2021	0,05178	0,39008	1.500.168.641.906	- 2.544.868.501.724

26	Sumatera Selatan	2017	0,01526	0,36989	1.458.701.975.762	- 3.377.748.780.154
27	Sumatera Selatan	2018	0,02574	0,38594	1.657.583.970.192	- 4.413.132.957.918
28	Sumatera Selatan	2019	0,02657	0,37653	1.757.169.664.436	- 6.123.563.660.589
29	Sumatera Selatan	2020	0,02180	0,36375	1.771.524.397.218	- 6.142.662.509.124
30	Sumatera Selatan	2021	0,02774	0,40218	1.923.290.549.742	- 6.195.267.227.894
31	Bengkulu	2017	0,06555	0,28688	1.007.663.543.690	- 2.062.637.488.262
32	Bengkulu	2018	0,06008	0,30586	1.072.550.768.140	- 2.107.320.497.936
33	Bengkulu	2019	0,06324	0,28175	1.060.356.428.050	- 2.291.628.582.748
34	Bengkulu	2020	0,04768	0,25560	1.066.821.278.776	- 1.986.112.529.370
35	Bengkulu	2021	0,06062	0,32258	1.097.398.109.416	- 1.895.804.882.331
36	Lampung	2017	0,03880	0,40368	1.716.477.159.143	- 4.198.241.588.806
37	Lampung	2018	0,03534	0,40347	1.815.006.923.863	- 4.674.753.213.041
38	Lampung	2019	0,04834	0,41531	1.927.672.778.408	- 4.040.646.597.865
39	Lampung	2020	0,05827	0,40492	1.971.312.265.234	- 4.125.071.969.112
40	Lampung	2021	0,06433	0,43506	1.934.758.007.515	- 3.847.981.554.326
41	Bangka Belitung	2017	0,03108	0,31534	761.209.587.812	- 1.649.245.982.007
42	Bangka Belitung	2018	0,01974	0,33260	696.675.458.112	- 1.513.903.788.755
43	Bangka Belitung	2019	0,01913	0,30684	834.688.294.949	- 1.949.375.270.513
44	Bangka Belitung	2020	0,02404	0,28414	943.695.426.476	- 1.891.737.761.549
45	Bangka Belitung	2021	0,02595	0,33067	798.499.351.410	- 1.570.050.241.127
46	Kepulauan Riau	2017	0,03315	0,33663	818.787.343.986	- 2.177.710.169.234
47	Kepulauan Riau	2018	0,03000	0,34879	900.881.257.498	- 2.199.021.565.880
48	Kepulauan Riau	2019	0,02955	0,30350	998.150.649.443	- 2.458.300.463.111
49	Kepulauan Riau	2020	0,04394	0,34022	1.004.932.667.935	- 2.659.565.358.779
50	Kepulauan Riau	2021	0,01845	0,36111	932.136.664.952	- 2.328.045.766.649

**Diversifikasi Pendapatan Daerah Provinsi  
di Pulau Sumatera Tahun 2017-2021**

No	Provinsi	Tahun	Lain-Lain PAD yang Sah	Pendapatan Daerah	%
1	Aceh	2017	771.972.872.543,11	14.350.990.515.016,70	5,38%
2	Aceh	2018	847.886.679.083,65	14.427.783.075.798,60	5,88%
3	Aceh	2019	1.090.187.312.826,35	15.752.800.901.652,10	6,92%
4	Aceh	2020	902.924.041.267,50	14.439.920.557.021,10	6,25%
5	Aceh	2021	815.536.391.014,49	13.948.388.273.436,10	5,85%
6	Sumatera Utara	2017	233.802.741.071,04	12.234.837.881.539,10	1,91%
7	Sumatera Utara	2018	191.025.876.548,97	12.703.058.587.890,90	1,50%
8	Sumatera Utara	2019	228.133.493.365,31	13.079.598.635.469,30	1,74%
9	Sumatera Utara	2020	187.111.979.817,21	12.916.359.750.490,90	1,45%
10	Sumatera Utara	2021	260.530.229.629,57	14.034.036.626.478,50	1,86%
11	Sumatera Barat	2017	389.570.153.443,97	6.066.826.853.956,41	6,42%
12	Sumatera Barat	2018	376.532.165.483,08	6.292.287.631.025,90	5,98%
13	Sumatera Barat	2019	341.084.544.560,81	6.390.337.204.584,19	5,34%
14	Sumatera Barat	2020	342.589.169.939,41	6.364.065.756.244,41	5,38%
15	Sumatera Barat	2021	400.678.256.396,12	6.706.053.462.904,89	5,97%
16	Riau	2017	468.032.288.298,90	7.902.473.692.383,29	5,92%
17	Riau	2018	420.081.663.460,45	8.478.991.024.966,15	4,95%
18	Riau	2019	434.188.849.299,25	8.703.232.610.159,97	4,99%
19	Riau	2020	448.831.775.553,57	8.622.824.848.906,57	5,21%
20	Riau	2021	591.760.278.782,59	9.383.001.507.905,44	6,31%
21	Jambi	2017	215.222.977.384,57	4.311.792.610.112,36	4,99%
22	Jambi	2018	213.560.960.871,97	4.412.464.565.281,27	4,84%
23	Jambi	2019	255.808.668.560,50	4.575.192.849.736,33	5,59%
24	Jambi	2020	195.937.064.541,11	4.400.624.372.119,46	4,45%
25	Jambi	2021	244.680.974.312,20	4.725.724.403.283,03	5,18%

26	Sumatera Selatan	2017	125.048.578.790,55	8.195.968.131.799,96	1,53%
27	Sumatera Selatan	2018	235.339.456.038,29	9.141.371.395.099,79	2,57%
28	Sumatera Selatan	2019	246.609.857.269,42	9.280.742.072.448,62	2,66%
29	Sumatera Selatan	2020	202.229.314.859,76	9.278.520.060.062,03	2,18%
30	Sumatera Selatan	2021	266.649.757.873,86	9.611.291.244.667,17	2,77%
31	Bengkulu	2017	183.849.795.270,39	2.804.577.827.356,27	6,56%
32	Bengkulu	2018	171.339.429.627,82	2.851.808.282.196,75	6,01%
33	Bengkulu	2019	185.546.914.525,62	2.934.057.941.393,87	6,32%
34	Bengkulu	2020	132.884.764.280,35	2.786.928.036.207,91	4,77%
35	Bengkulu	2021	185.010.026.024,69	3.051.751.862.802,73	6,06%
36	Lampung	2017	264.343.479.703,60	6.813.755.009.492,40	3,88%
37	Lampung	2018	250.880.026.932,72	7.098.983.642.603,13	3,53%
38	Lampung	2019	351.271.677.550,96	7.266.993.438.827,88	4,83%
39	Lampung	2020	408.987.372.039,22	7.019.319.471.883,36	5,83%
40	Lampung	2021	480.531.777.812,97	7.469.469.346.029,05	6,43%
41	Bangka Belitung	2017	69.954.766.361,04	2.251.024.652.420,48	3,11%
42	Bangka Belitung	2018	50.478.910.453,64	2.556.977.711.924,35	1,97%
43	Bangka Belitung	2019	51.529.428.714,94	2.694.205.659.655,07	1,91%
44	Bangka Belitung	2020	57.832.282.526,30	2.405.260.307.097,81	2,40%
45	Bangka Belitung	2021	70.293.215.744,78	2.708.948.673.048,25	2,59%
46	Kepulauan Riau	2017	107.816.264.664,54	3.252.237.500.366,54	3,32%
47	Kepulauan Riau	2018	104.986.597.609,10	3.500.007.224.302,10	3,00%
48	Kepulauan Riau	2019	116.426.648.917,32	3.939.451.004.378,32	2,96%
49	Kepulauan Riau	2020	154.407.594.087,26	3.514.310.183.325,26	4,39%
50	Kepulauan Riau	2021	169.257.507.575,47	3.809.875.862.443,47	1,85%



### Desentralisasi Fiskal pada Provinsi di Pulau Sumatera Tahun 2017-2021

No	Provinsi	Tahun	Pendapatan Asli Daerah	Pendapatan Daerah	%
1	Aceh	2017	2.276.305.568.813,72	14.350.990.515.016,70	15,86%
2	Aceh	2018	2.359.385.393.645,65	14.427.783.075.798,60	16,35%
3	Aceh	2019	2.698.912.471.144,15	15.752.800.901.652,10	17,13%
4	Aceh	2020	2.570.775.877.183,15	14.439.920.557.021,10	17,80%
5	Aceh	2021	2.505.887.909.031,12	13.948.388.273.436,10	17,97%
6	Sumatera Utara	2017	5.287.469.401.500,04	12.234.837.881.539,10	43,22%
7	Sumatera Utara	2018	5.638.960.579.478,97	12.703.058.587.890,90	44,39%
8	Sumatera Utara	2019	5.761.270.412.051,31	13.079.598.635.469,30	44,05%
9	Sumatera Utara	2020	5.531.237.378.774,99	12.916.359.750.490,90	42,82%
10	Sumatera Utara	2021	6.402.714.086.506,57	14.034.036.626.478,50	45,62%
11	Sumatera Barat	2017	2.134.010.519.503,41	6.066.826.853.956,41	35,18%
12	Sumatera Barat	2018	2.275.090.068.586,90	6.292.287.631.025,90	36,16%
13	Sumatera Barat	2019	2.328.432.873.686,19	6.390.337.204.584,19	36,44%
14	Sumatera Barat	2020	2.255.072.985.427,41	6.364.065.756.244,41	35,43%
15	Sumatera Barat	2021	2.551.899.163.309,89	6.706.053.462.904,89	38,05%
16	Riau	2017	3.360.008.975.199,29	7.902.473.692.383,29	42,52%
17	Riau	2018	3.638.995.740.121,15	8.478.991.024.966,15	42,92%
18	Riau	2019	3.558.210.585.339,97	8.703.232.610.159,97	40,88%
19	Riau	2020	3.333.176.032.497,57	8.622.824.848.906,57	38,66%
20	Riau	2021	4.050.468.561.143,44	9.383.001.507.905,44	43,17%
21	Jambi	2017	1.580.304.867.342,36	4.311.792.610.112,36	36,65%
22	Jambi	2018	1.656.569.597.282,37	4.412.464.565.281,27	37,54%
23	Jambi	2019	1.651.089.944.335,33	4.575.192.849.736,33	36,09%
24	Jambi	2020	1.535.183.487.238,34	4.400.624.372.119,46	34,89%
25	Jambi	2021	1.843.431.186.553,03	4.725.724.403.283,03	39,01%

26	Sumatera Selatan	2017	3.031.633.624.303,95	8.195.968.131.799,96	36,99%
27	Sumatera Selatan	2018	3.528.010.712.183,54	9.141.371.395.099,79	38,59%
28	Sumatera Selatan	2019	3.494.510.853.251,62	9.280.742.072.448,62	37,65%
29	Sumatera Selatan	2020	3.375.100.984.842,03	9.278.520.060.062,03	36,38%
30	Sumatera Selatan	2021	3.865.463.033.085,17	9.611.291.244.667,17	40,22%
31	Bengkulu	2017	804.575.838.594,27	2.804.577.827.356,27	28,69%
32	Bengkulu	2018	872.257.738.965,75	2.851.808.282.196,75	30,59%
33	Bengkulu	2019	826.674.936.049,87	2.934.057.941.393,87	28,18%
34	Bengkulu	2020	712.345.548.601,91	2.786.928.036.207,91	25,56%
35	Bengkulu	2021	984.420.164.399,73	3.051.751.862.802,73	32,26%
36	Lampung	2017	2.750.596.478.331,40	6.813.755.009.492,40	40,37%
37	Lampung	2018	2.864.235.753.079,13	7.098.983.642.603,13	40,35%
38	Lampung	2019	3.018.067.291.159,88	7.266.993.438.827,88	41,53%
39	Lampung	2020	2.842.286.479.070,36	7.019.319.471.883,36	40,49%
40	Lampung	2021	3.249.669.847.265,05	7.469.469.346.029,05	43,51%
41	Bangka Belitung	2017	709.832.181.811,48	2.251.024.652.420,48	31,53%
42	Bangka Belitung	2018	850.441.774.831,35	2.556.977.711.924,35	33,26%
43	Bangka Belitung	2019	826.701.095.332,07	2.694.205.659.655,07	30,68%
44	Bangka Belitung	2020	683.432.674.809,81	2.405.260.307.097,81	28,41%
45	Bangka Belitung	2021	895.763.128.991,25	2.708.948.673.048,25	33,07%
46	Kepulauan Riau	2017	1.094.788.614.304,54	3.252.237.500.366,54	33,66%
47	Kepulauan Riau	2018	1.220.768.246.945,10	3.500.007.224.302,10	34,88%
48	Kepulauan Riau	2019	1.195.637.693.103,26	3.939.451.004.378,32	30,35%
49	Kepulauan Riau	2020	1.195.637.693.103,26	3.514.310.183.325,26	34,02%
50	Kepulauan Riau	2021	1.375.770.280.701,47	3.809.875.862.443,47	36,11%

**Belanja Pegawai pada Provinsi di Pulau Sumatera Tahun 2017-2021**

<b>No</b>	<b>Provinsi</b>	<b>Tahun</b>	<b>Belanja Pegawai</b>
1	Aceh	2017	2.270.172.083.286,50
2	Aceh	2018	2.274.436.642.148,44
3	Aceh	2019	2.461.315.744.896,00
4	Aceh	2020	2.483.284.443.746,00
5	Aceh	2021	2.631.227.115.328,00
6	Sumatera Utara	2017	3.251.896.483.590,00
7	Sumatera Utara	2018	3.584.399.318.400,00
8	Sumatera Utara	2019	3.527.528.304.319,00
9	Sumatera Utara	2020	3.337.823.171.792,00
10	Sumatera Utara	2021	3.372.531.926.884,00
11	Sumatera Barat	2017	2.024.083.087.285,00
12	Sumatera Barat	2018	2.052.591.375.029,00
13	Sumatera Barat	2019	2.135.427.912.283,00
14	Sumatera Barat	2020	2.053.063.431.421,80
15	Sumatera Barat	2021	2.093.837.765.635,00
16	Riau	2017	2.353.287.722.061,00
17	Riau	2018	2.235.484.329.647,00
18	Riau	2019	2.290.742.770.387,00
19	Riau	2020	2.153.065.317.382,00
20	Riau	2021	2.213.182.776.667,00
21	Jambi	2017	1.127.581.142.738,60
22	Jambi	2018	1.303.794.986.013,00
23	Jambi	2019	1.382.612.319.837,00
24	Jambi	2020	1.391.317.474.093,29
25	Jambi	2021	1.500.168.641.905,80

26	Sumatera Selatan	2017	1.458.701.975.762,00
27	Sumatera Selatan	2018	1.657.583.970.192,00
28	Sumatera Selatan	2019	1.757.169.664.436,00
29	Sumatera Selatan	2020	1.771.524.397.218,00
30	Sumatera Selatan	2021	1.923.290.549.742,00
31	Bengkulu	2017	1.007.663.543.689,88
32	Bengkulu	2018	1.072.550.768.140,00
33	Bengkulu	2019	1.060.356.428.050,00
34	Bengkulu	2020	1.066.821.278.776,00
35	Bengkulu	2021	1.097.398.109.416,40
36	Lampung	2017	1.716.477.159.143,00
37	Lampung	2018	1.815.006.923.863,00
38	Lampung	2019	1.927.672.778.408,00
39	Lampung	2020	1.971.312.265.234,00
40	Lampung	2021	1.934.758.007.514,97
41	Bangka Belitung	2017	761.209.587.812,21
42	Bangka Belitung	2018	696.675.458.111,62
43	Bangka Belitung	2019	834.688.294.949,01
44	Bangka Belitung	2020	943.695.426.476,30
45	Bangka Belitung	2021	798.499.351.410,01
46	Kepulauan Riau	2017	818.787.343.986,45
47	Kepulauan Riau	2018	900.881.257.498,00
48	Kepulauan Riau	2019	998.150.649.443,40
49	Kepulauan Riau	2020	1.004.932.667.935,00
50	Kepulauan Riau	2021	932.136.664.952,00

**Fiscal Stress pada Provinsi di Pulau Sumatera Tahun 2017-2021**

<b>No</b>	<b>Provinsi</b>	<b>Tahun</b>	<b>Pendapatan Asli Daerah</b>	<b>Total Belanja</b>	<b>Fiscal Stress</b>
1	Aceh	2017	2.276.305.568.813,72	13.832.848.610.133,20	- 11.556.543.041.319,50
2	Aceh	2018	2.359.385.393.645,65	12.306.306.187.481,20	- 9.946.920.793.835,55
3	Aceh	2019	2.698.912.471.144,15	15.787.883.385.490,10	- 13.088.970.914.345,90
4	Aceh	2020	2.570.775.877.183,15	13.242.212.801.894,50	- 10.671.436.924.711,30
5	Aceh	2021	2.505.887.909.031,12	13.683.582.127.431,60	- 11.177.694.218.400,50
6	Sumatera Utara	2017	5.287.469.401.500,04	12.518.868.105.165,00	- 7.231.398.703.664,96
7	Sumatera Utara	2018	5.638.960.579.478,97	12.563.387.549.665,00	- 6.924.426.970.186,03
8	Sumatera Utara	2019	5.761.270.412.051,31	13.440.323.705.747,20	- 7.679.053.293.695,89
9	Sumatera Utara	2020	5.531.237.378.774,99	12.653.607.434.218,00	- 7.122.370.055.443,01
10	Sumatera Utara	2021	6.402.714.086.506,57	13.225.393.166.670,30	- 6.822.679.080.163,73
11	Sumatera Barat	2017	2.134.010.519.503,41	5.759.818.392.400,62	- 3.625.807.872.897,21
12	Sumatera Barat	2018	2.275.090.068.586,90	6.267.376.231.091,09	- 3.992.286.162.504,19
13	Sumatera Barat	2019	2.328.432.873.686,19	6.551.278.880.635,32	- 4.222.846.006.949,13
14	Sumatera Barat	2020	2.255.072.985.427,41	6.408.293.788.337,93	- 4.153.220.802.910,52
15	Sumatera Barat	2021	2.551.899.163.309,89	6.468.906.658.345,37	- 3.917.007.495.035,48
16	Riau	2017	3.360.008.975.199,29	9.188.741.983.688,14	- 5.828.733.008.488,85
17	Riau	2018	3.638.995.740.121,15	8.469.560.058.792,41	- 4.830.564.318.671,26
18	Riau	2019	3.558.210.585.339,97	8.690.390.951.116,70	- 5.132.180.365.776,73
19	Riau	2020	3.333.176.032.497,57	8.172.706.474.595,31	- 4.839.530.442.097,74
20	Riau	2021	4.050.468.561.143,44	8.931.704.166.450,55	- 4.881.235.605.307,11
21	Jambi	2017	1.580.304.867.342,36	4.132.941.881.087,37	- 2.552.637.013.745,01
22	Jambi	2018	1.656.569.597.282,37	4.198.255.718.275,31	- 2.541.686.120.992,94
23	Jambi	2019	1.651.089.944.335,33	4.824.366.351.412,74	- 3.173.276.407.077,41
24	Jambi	2020	1.535.183.487.238,34	4.430.392.750.898,77	- 2.895.209.263.660,43
25	Jambi	2021	1.843.431.186.553,03	4.388.299.688.277,41	- 2.544.868.501.724,38

26	Sumatera Selatan	2017	3.031.633.624.303,95	6.409.382.404.458,31	- 3.377.748.780.154,36
27	Sumatera Selatan	2018	3.528.010.712.183,54	7.941.143.670.101,78	- 4.413.132.957.918,24
28	Sumatera Selatan	2019	3.494.510.853.251,62	9.618.074.513.840,80	- 6.123.563.660.589,18
29	Sumatera Selatan	2020	3.375.100.984.842,03	9.517.763.493.965,89	- 6.142.662.509.123,86
30	Sumatera Selatan	2021	3.865.463.033.085,17	10.060.730.260.979,30	- 6.195.267.227.894,13
31	Bengkulu	2017	804.575.838.594,27	2.867.213.326.855,96	- 2.062.637.488.261,69
32	Bengkulu	2018	872.257.738.965,75	2.979.578.236.902,23	- 2.107.320.497.936,48
33	Bengkulu	2019	826.674.936.049,87	3.118.303.518.797,46	- 2.291.628.582.747,59
34	Bengkulu	2020	712.345.548.601,91	2.698.458.077.971,87	- 1.986.112.529.369,96
35	Bengkulu	2021	984.420.164.399,73	2.880.225.046.730,80	- 1.895.804.882.331,07
36	Lampung	2017	2.750.596.478.331,40	6.948.838.067.137,69	- 4.198.241.588.806,29
37	Lampung	2018	2.864.235.753.079,13	7.538.988.966.120,03	- 4.674.753.213.040,90
38	Lampung	2019	3.018.067.291.159,88	7.058.713.889.024,41	- 4.040.646.597.864,53
39	Lampung	2020	2.842.286.479.070,36	6.967.358.448.182,63	- 4.125.071.969.112,27
40	Lampung	2021	3.249.669.847.265,05	7.097.651.401.591,13	- 3.847.981.554.326,08
41	Bangka Belitung	2017	709.832.181.811,48	2.359.078.163.818,47	- 1.649.245.982.006,99
42	Bangka Belitung	2018	850.441.774.831,35	2.364.345.563.586,80	- 1.513.903.788.755,45
43	Bangka Belitung	2019	826.701.095.332,07	2.776.076.365.844,58	- 1.949.375.270.512,51
44	Bangka Belitung	2020	683.432.674.809,81	2.575.170.436.359,30	- 1.891.737.761.549,49
45	Bangka Belitung	2021	895.763.128.991,25	2.465.813.370.118,62	- 1.570.050.241.127,37
46	Kepulauan Riau	2017	1.094.788.614.304,54	3.272.498.783.538,23	- 2.177.710.169.233,69
47	Kepulauan Riau	2018	1.220.768.246.945,10	3.419.789.812.825,19	- 2.199.021.565.880,09
48	Kepulauan Riau	2019	1.195.637.693.103,26	3.653.938.156.214,07	- 2.458.300.463.110,81
49	Kepulauan Riau	2020	1.195.637.693.103,26	3.855.203.051.882,02	- 2.659.565.358.778,76
50	Kepulauan Riau	2021	1.375.770.280.701,47	3.703.816.047.350,84	- 2.328.045.766.649,37



## Lampiran 6. Hasil *Output* EViews 12

### Hasil Statistik Deskriptif

	Y	X1	X2	X3
Mean	28.98839	-3.254877	-1.082491	28.11746
Median	29.02141	-3.028902	-1.014291	28.21499
Maximum	30.20279	-2.670669	-0.784764	28.90761
Minimum	28.04571	-4.234543	-1.841265	27.26959
Std. Dev.	0.572667	0.485571	0.267428	0.448283
Skewness	0.280479	-0.632921	-1.623890	-0.139468
Kurtosis	2.196304	1.963422	4.956337	2.002974
Jarque-Bera	2.001251	5.576771	29.94860	2.233056
Probability	0.367649	0.061520	0.000000	0.327415
Sum	1449.419	-162.7439	-54.12453	1405.873
Sum Sq. Dev.	16.06942	11.55318	3.504357	9.846942
Observations	50	50	50	50

### Hasil Uji Chow

Redundant Fixed Effects Tests

Equation: FEM

Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	13.129616	(9,37)	0.0000
Cross-section Chi-square	71.679056	9	0.0000

Cross-section fixed effects test equation:

Dependent Variable: Y

Method: Panel Least Squares

Date: 07/15/23 Time: 14:28

Sample: 2017 2021

Periods included: 5

Cross-sections included: 10

Total panel (balanced) observations: 50

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-5.891540	1.651242	-3.567946	0.0009
X1	-0.118781	0.055611	-2.135912	0.0380
X2	-0.810412	0.101699	-7.968709	0.0000
X3	1.195558	0.057034	20.96210	0.0000
Root MSE	0.169842	R-squared		0.910245
Mean dependent var	28.98839	Adjusted R-squared		0.904392
S.D. dependent var	0.572667	S.E. of regression		0.177072
Akaike info criterion	-0.547901	Sum squared resid		1.442309
Schwarz criterion	-0.394939	Log likelihood		17.69751
Hannan-Quinn criter.	-0.489652	F-statistic		155.5023
Durbin-Watson stat	0.543204	Prob(F-statistic)		0.000000

### Hasil Uji Hausman

Correlated Random Effects - Hausman Test

Equation: REM

Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	3.845149	3	0.2787

Cross-section random effects test comparisons:

Variable	Fixed	Random	Var(Diff.)	Prob.
X1	0.084851	0.014823	0.002927	0.1955
X2	-0.489830	-0.621333	0.057371	0.5830
X3	0.857803	1.105610	0.034846	0.1843

Cross-section random effects test equation:

Dependent Variable: Y

Method: Panel Least Squares

Date: 07/15/23 Time: 14:31

Sample: 2017 2021

Periods included: 5

Cross-sections included: 10

Total panel (balanced) observations: 50

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	4.615074	6.232369	0.740501	0.4637
X1	0.084851	0.089439	0.948694	0.3489
X2	-0.489830	0.298889	-1.638837	0.1097
X3	0.857803	0.218481	3.926220	0.0004

#### Effects Specification

Cross-section fixed (dummy variables)

Root MSE	0.082937	R-squared	0.978598
Mean dependent var	28.98839	Adjusted R-squared	0.971656
S.D. dependent var	0.572667	S.E. of regression	0.096412
Akaike info criterion	-1.621482	Sum squared resid	0.343924
Schwarz criterion	-1.124356	Log likelihood	53.53704
Hannan-Quinn criter.	-1.432173	F-statistic	140.9817
Durbin-Watson stat	1.590631	Prob(F-statistic)	0.000000

## Hasil Uji Heteroskedastisitas

Heteroskedasticity Test: Glejser  
 Null hypothesis: Homoskedasticity

F-statistic	0.492581	Prob. F(3,46)	0.6892
Obs*R-squared	1.556249	Prob. Chi-Square(3)	0.6694
Scaled explained SS	1.321020	Prob. Chi-Square(3)	0.7241

Test Equation:  
 Dependent Variable: ARESID  
 Method: Least Squares  
 Date: 07/15/23 Time: 15:00  
 Sample: 1 50  
 Included observations: 50

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.099099	0.941123	-0.105299	0.9166
X1	-0.029911	0.031696	-0.943696	0.3503
X2	0.021141	0.057963	0.364728	0.7170
X3	0.005801	0.032507	0.178446	0.8592

R-squared	0.031125	Mean dependent var	0.138473
Adjusted R-squared	-0.032063	S.D. dependent var	0.099342
S.E. of regression	0.100922	Akaike info criterion	-1.672318
Sum squared resid	0.468522	Schwarz criterion	-1.519356
Log likelihood	45.80796	Hannan-Quinn criter.	-1.614069
F-statistic	0.492581	Durbin-Watson stat	1.421833
Prob(F-statistic)	0.689181		

Lampiran 7. Tabel Nilai F

Tabel Nilai F

$\alpha = 0,05$	df1=(jumlah variabel -1)							
df2=(n-k-1)	1	2	3	4	5	6	7	8
1	161,448	199,500	215,707	224,583	230,162	233,986	236,768	238,883
2	18,513	19,000	19,164	19,247	19,296	19,330	19,353	19,371
3	10,128	9,552	9,277	9,117	9,013	8,941	8,887	8,845
4	7,709	6,944	6,591	6,388	6,256	6,163	6,094	6,041
5	6,608	5,786	5,409	5,192	5,050	4,950	4,876	4,818
6	5,987	5,143	4,757	4,534	4,387	4,284	4,207	4,147
7	5,591	4,737	4,347	4,120	3,972	3,866	3,787	3,726
8	5,318	4,459	4,066	3,838	3,687	3,581	3,500	3,438
9	5,117	4,256	3,863	3,633	3,482	3,374	3,293	3,230
10	4,965	4,103	3,708	3,478	3,326	3,217	3,135	3,072
11	4,844	3,982	3,587	3,357	3,204	3,095	3,012	2,948
12	4,747	3,885	3,490	3,259	3,106	2,996	2,913	2,849
13	4,667	3,806	3,411	3,179	3,025	2,915	2,832	2,767
14	4,600	3,739	3,344	3,112	2,958	2,848	2,764	2,699
15	4,543	3,682	3,287	3,056	2,901	2,790	2,707	2,641
16	4,494	3,634	3,239	3,007	2,852	2,741	2,657	2,591
17	4,451	3,592	3,197	2,965	2,810	2,699	2,614	2,548
18	4,414	3,555	3,160	2,928	2,773	2,661	2,577	2,510
19	4,381	3,522	3,127	2,895	2,740	2,628	2,544	2,477
20	4,351	3,493	3,098	2,866	2,711	2,599	2,514	2,447
21	4,325	3,467	3,072	2,840	2,685	2,573	2,488	2,420
22	4,301	3,443	3,049	2,817	2,661	2,549	2,464	2,397
23	4,279	3,422	3,028	2,796	2,640	2,528	2,442	2,375
24	4,260	3,403	3,009	2,776	2,621	2,508	2,423	2,355
25	4,242	3,385	2,991	2,759	2,603	2,490	2,405	2,337
26	4,225	3,369	2,975	2,743	2,587	2,474	2,388	2,321
27	4,210	3,354	2,960	2,728	2,572	2,459	2,373	2,305
28	4,196	3,340	2,947	2,714	2,558	2,445	2,359	2,291
29	4,183	3,328	2,934	2,701	2,545	2,432	2,346	2,278
30	4,171	3,316	2,922	2,690	2,534	2,421	2,334	2,266
31	4,160	3,305	2,911	2,679	2,523	2,409	2,323	2,255
32	4,149	3,295	2,901	2,668	2,512	2,399	2,313	2,244
33	4,139	3,285	2,892	2,659	2,503	2,389	2,303	2,235
34	4,130	3,276	2,883	2,650	2,494	2,380	2,294	2,225
35	4,121	3,267	2,874	2,641	2,485	2,372	2,285	2,217
36	4,113	3,259	2,866	2,634	2,477	2,364	2,277	2,209
37	4,105	3,252	2,859	2,626	2,470	2,356	2,270	2,201
38	4,098	3,245	2,852	2,619	2,463	2,349	2,262	2,194
39	4,091	3,238	2,845	2,612	2,456	2,342	2,255	2,187
40	4,085	3,232	2,839	2,606	2,449	2,336	2,249	2,180
41	4,079	3,226	2,833	2,600	2,443	2,330	2,243	2,174
42	4,073	3,220	2,827	2,594	2,438	2,324	2,237	2,168
43	4,067	3,214	2,822	2,589	2,432	2,318	2,232	2,163
44	4,062	3,209	2,816	2,584	2,427	2,313	2,226	2,157
45	4,057	3,204	2,812	2,579	2,422	2,308	2,221	2,152
46	4,052	3,200	<b>2,807</b>	2,574	2,417	2,304	2,216	2,147
47	4,047	3,195	2,802	2,570	2,413	2,299	2,212	2,143
48	4,043	3,191	2,798	2,565	2,409	2,295	2,207	2,138
49	4,038	3,187	2,794	2,561	2,404	2,290	2,203	2,134
50	4,034	3,183	2,790	2,557	2,400	2,286	2,199	2,130

**Lampiran 8. Tabel Nilai T**

**Tabel Nilai T**

<b>d.f</b>	$t_{0.10}$	$t_{0.05}$	$t_{0.025}$	$t_{0.01}$	$t_{0.005}$	<b>d.f</b>
<b>1</b>	3,078	6,314	12,706	31,821	63, 657	<b>1</b>
<b>2</b>	1,886	2,920	4,303	6,965	9,925	<b>2</b>
<b>3</b>	1,638	2,353	3,182	4,541	5,841	<b>3</b>
<b>4</b>	1,533	2,132	2,776	3,747	4,604	<b>4</b>
<b>5</b>	1,476	2,015	2,571	3,365	4,032	<b>5</b>
<b>6</b>	1,440	1,943	2,447	3,143	3,707	<b>6</b>
<b>7</b>	1,415	1,895	2,365	2,998	3,499	<b>7</b>
<b>8</b>	1,397	1,860	2,306	2,896	3,355	<b>8</b>
<b>9</b>	1,383	1,833	2,262	2,821	3,250	<b>9</b>
<b>10</b>	1,372	1,812	2,228	2,764	3,169	<b>10</b>
<b>11</b>	1,363	1,796	2,201	2,718	3,106	<b>11</b>
<b>12</b>	1,356	1,782	2,179	2,681	3,055	<b>12</b>
<b>13</b>	1,350	1,771	2,160	2,650	3,012	<b>13</b>
<b>14</b>	1,345	1,761	2,145	2,624	2,977	<b>14</b>
<b>15</b>	1,341	1,753	2,131	2,602	2,947	<b>15</b>
<b>16</b>	1,337	1,746	2,120	2,583	2,921	<b>16</b>
<b>17</b>	1,333	1,740	2,110	2,567	2,898	<b>17</b>
<b>18</b>	1,330	1,734	2,101	2,552	2,878	<b>18</b>
<b>19</b>	1,328	1,729	2,093	2,539	2,861	<b>19</b>
<b>20</b>	1,325	1,725	2,086	2,528	2,845	<b>20</b>
<b>21</b>	1,323	1,721	2,080	2,518	2,831	<b>21</b>
<b>22</b>	1,321	1,717	2,074	2,508	2,819	<b>22</b>
<b>23</b>	1,319	1,714	2,069	2,500	2,807	<b>23</b>
<b>24</b>	1,318	1,711	2,064	2,492	2,797	<b>24</b>
<b>25</b>	1,316	1,708	2,060	2,485	2,787	<b>25</b>
<b>26</b>	1,315	1,706	2,056	2,479	2,779	<b>26</b>
<b>27</b>	1,314	1,703	2,052	2,473	2,771	<b>27</b>
<b>28</b>	1,313	1,701	2,048	2,467	2,763	<b>28</b>
<b>29</b>	1,311	1,699	2,045	2,462	2,756	<b>29</b>
<b>30</b>	1,310	1,697	2,042	2,457	2,750	<b>30</b>
<b>31</b>	1,309	1,696	2,040	2,453	2,744	<b>31</b>
<b>32</b>	1,309	1,694	2,037	2,449	2,738	<b>32</b>
<b>33</b>	1,308	1,692	2,035	2,445	2,733	<b>33</b>
<b>34</b>	1,307	1,691	2,032	2,441	2,728	<b>34</b>
<b>35</b>	1,306	1,690	2,030	2,438	2,724	<b>35</b>
<b>36</b>	1,306	1,688	2,028	2,434	2,719	<b>36</b>
<b>37</b>	1,305	1,687	2,026	2,431	2,715	<b>37</b>
<b>38</b>	1,304	1,686	2,024	2,429	2,712	<b>38</b>
<b>39</b>	1,303	1,685	2,023	2,426	2,708	<b>39</b>
<b>40</b>	1,303	1,684	2,021	2,423	2,704	<b>40</b>
<b>40</b>	1,303	1,684	2,021	2,423	2,704	<b>40</b>
<b>41</b>	1,303	1,683	2,020	2,421	2,701	<b>41</b>
<b>42</b>	1,302	1,682	2,018	2,418	2,698	<b>42</b>
<b>43</b>	1,302	1,681	2,017	2,416	2,695	<b>43</b>
<b>44</b>	1,301	1,680	2,015	2,414	2,692	<b>44</b>
<b>45</b>	1,301	1,679	2,014	2,412	2,690	<b>45</b>
<b>46</b>	1,300	1,679	<b>2,013</b>	2,410	2,687	<b>46</b>
<b>47</b>	1,300	1,678	2,012	2,408	2,685	<b>47</b>
<b>48</b>	1,299	1,677	2,011	2,407	2,682	<b>48</b>
<b>49</b>	1,299	1,677	2,010	2,405	2,680	<b>49</b>
<b>50</b>	1,299	1,676	2,009	2,403	2,678	<b>50</b>