

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

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NIM : 061940512058
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, Kamis, tanggal 3-8-2023, telah sepakat untuk melakukan konsultasi bimbingan Skripsi. Konsultasi bimbingan sekurang-kurangnya 2 dalam satu minggu. Pelaksanaan bimbingan pada setiap hari Kamis, Sabtu, pukul 10:00 s.d selesai tempat di Politeknik Negeri Sriwijaya.

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

Pihak Pertama

Muhamad Gusti Farhan
NIM 061940512058

Palembang,

Pihak Kedua

Dr. Kartika Rachma Sari, S.E., M. SI., Ak., CA
NIP 197104121998022001

Mengetahui,

Ketua Jurusan Akuntansi

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

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Nama : Muhamad Gusti Farhan
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Nama : M. Husni Mubarak, S.E., M. Si., Ak., CA
NIP : 197903162005011002
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Program Studi : DIV Akuntansi Sektor Publik

Pada hari ini Rabu tanggal 26-07-2023 telah sepakat untuk melakukan konsultasi bimbingan Skripsi. Konsultasi bimbingan sekurang-kurangnya 2 kali dalam satu minggu. Pelaksanaan bimbingan pada setiap hari Sabtu, pukul 10.00 s.d selesai tempat di Politeknik Negeri Sriwijaya.

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

Pihak Pertama Palembang,
Pihak Kedua

Muhamad Gusti Farhan
NIM 061940512058

M. Husni Mubarak, S.E., M. Si., Ak., CA
NIP 197903162005011002

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LEMBAR BIMBINGAN SKRIPSI

Nama : Muhamad Gusti Farhan
 NIM : 061940512058
 Jurusan/Program Studi : Akuntansi/Akuntansi Sektor Publik
 Judul Skripsi : Analisis Faktor-Faktor yang Mempengaruhi Realisasi Belanja Modal Pada Kabupaten/Kota Provinsi Kepulauan Bangka Belitung
 Pembimbing I : Dr. Kartika Rachma Sari, S.E., M. Si., Ak., CA

No	Tanggal	Uraian Bimbingan	Tanda Tangan Pembimbing
1.	13-04-2023	Konsultasi Judul	
2.	17-04-2023	ACC Judul	
3.	22-07-2023	Revisi Bab 3	
4.	29-07-2023	Revisi Bab 3 Sampel & Populasi	
5.	31-07-2023	Revisi Bab 4	
6.	02-08-2023	Revisi Jurnal	
7.	03-08-2023	ACC Skripsi	
8.	03-08-2023	Persetujuan sidang	
9.			
10.			

Palembang,2023
 Ketua Jurusan Akuntansi,

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

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LEMBAR BIMBINGAN SKRIPSI

Nama : Muhamad Gusti Farhan
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Jurusan/Program Studi : Akuntansi/Akuntansi Sektor Publik
Judul Skripsi : Analisis Faktor-Faktor yang Mempengaruhi Realisasi
Belanja Modal Pada Kabupaten/Kota Provinsi
Kepulauan Bangka Belitung
Pembimbing II : M. Husni Mubarak, S.E., M. Si., Ak., CA

No	Tanggal	Uraian Bimbingan	Tanda Tangan Pembimbing
1.	08-03-2023	Rencana Penelitian	
2.	04-04-2023	Mapping	
3.	13-04-2023	Konsul Judul	
4.	17-04-2023	ACC Judul	
5.	20-07-2023	Revisi Bab 1-5 Skripsi	
6.	25-07-2023	Revisi Tambahan Pembahasan Bab 4	
7.	26-07-2023	ACC Bab 1-5 Skripsi	
8.			
9.			
10.			

Palembang,2023
Ketua Jurusan Akuntansi,

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

Laporan Keuangan Pemerintah Daerah
Kabupaten/Kota Provinsi Kepulauan Bangka Belitung
Tahun Anggaran 2018-2021

No.	Kabupaten/Kota	Tahun	PAD	DAU	DAK	DBH	SILPA	REALISASI BELANJA MODAL
1	Kabupaten Bangka	2018	173.056.934.829	529.693.057.000	146.711.843.788	111.977.549.644	113.604.900.822	105.761.514.640
		2019	144.668.128.853	552.780.809.000	163.138.662.324	137.316.932.216	130.393.875.401	189.666.012.345
		2020	155.729.845.760	498.137.263.000	160.368.395.926	102.749.364.619	114.642.548.459	133.634.821.447
		2021	153.974.575.052	490.426.548.000	182.233.340.397	144.705.844.680	125.339.422.816	185.983.416.546
2	Kabupaten Belitung	2018	191.938.969.495	480.560.681.000	136.469.167.928	72.239.193.232	212.157.900.112	206.964.619.780
		2019	177.674.823.550	510.538.719.000	135.642.796.411	89.328.036.522	197.095.344.331	235.897.605.042
		2020	162.134.305.440	460.955.998.000	115.330.582.385	41.443.900.249	122.084.492.006	139.687.352.160
		2021	185.892.692.703	452.942.728.100	129.582.596.757	84.457.661.765	143.006.785.091	86.713.920.098
3	Kabupaten Bangka Tengah	2018	75.995.335.731	439.128.449.000	127.994.070.259	71.334.514.306	27.906.467.789	191.736.832.391
		2019	88.848.500.112	463.219.200.000	124.849.886.963	98.072.280.463	55.724.035.897	162.207.344.739
		2020	85.202.659.988	424.586.686.000	152.142.799.165	48.622.860.321	54.040.424.600	131.580.078.563
		2021	83.318.022.923	417.416.112.000	113.798.226.509	94.405.380.903	77.474.375.113	115.532.078.830

4	Kabupaten Bangka Barat	2018	69.765.373.034	445.168.706.000	125.830.480.976	84.801.981.768	86.520.133.359	147.130.908.045
		2019	67.746.468.419	466.440.075.000	125.550.574.990	110.783.510.577	102.879.501.075	173.350.973.546
		2020	64.304.326.355	425.158.892.000	109.928.228.840	64.239.176.268	11.323.202.562	141.863.938.997
		2021	59.693.509.556	419.681.643.719	128.720.362.350	98.719.155.107	14.346.688.381	119.623.646.585
5	Kabupaten Bangka Selatan	2018	49.427.844.307	466.182.109.000	148.733.631.210	87.599.228.507	42.583.689.270	229.146.316.423
		2019	62.941.444.714	485.200.992.000	149.941.892.621	109.349.279.601	50.224.919.210	222.521.223.058
		2020	50.213.605.545	441.031.778.000	132.258.702.557	52.303.628.136	2.930.690.744	152.883.416.249
		2021	63.206.413.406	434.540.915.000	170.245.944.127	82.920.146.218	69.512.049.225	149.560.776.358
6	Kabupaten Belitung Timur	2018	109.456.286.247	440.170.882.447	100.079.772.515	82.215.733.068	79.951.928.247	173.681.140.534
		2019	111.247.802.605	463.005.627.000	100.093.360.476	101.783.076.299	100.877.530.548	149.642.796.105
		2020	102.159.584.856	421.531.947.000	96.372.950.125	47.589.894.821	103.683.345.758	83.174.500.800
		2021	102.159.584.856	415.532.093.000	86.062.744.466	100.039.886.912	110.473.654.663	96.096.041.539
7	Kota Pangkalpinang	2018	102.159.584.856	442.796.605.000	157.626.702.360	64.726.596.449	181.102.379.404	227.828.669.835
		2019	102.159.584.856	476.256.559.000	88.126.836.200	67.239.489.658	139.994.958.186	251.115.588.574
		2020	102.159.584.856	432.562.497.000	89.364.927.034	43.544.543.872	95.812.948.512	162.795.399.925
		2021	102.159.584.856	424.862.442.000	153.419.833.847	69.275.123.683	139.017.646.456	188.175.834.452

HASIL SPSS VERSI 25

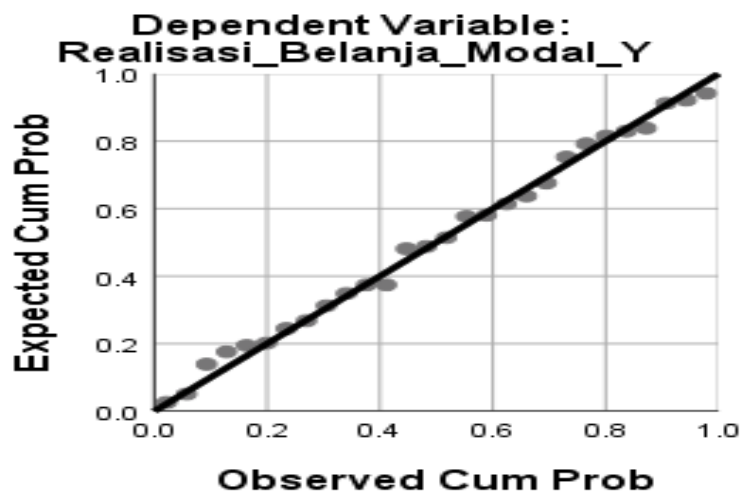
1. Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PAD_X1	28	49427844307	191938969495	107121263491.43	43764672177.285
DAU_X2	28	415532093000	552780809000	457875357616.64	35197654288.262
DAK_X3	28	86062744466	182233340397	130379261196.64	26160997318.153
DBH_X4	28	41443900249	144705844680	84420856066.57	26351020977.978
SILPA_X5	28	2930690744	212157900112	96596637072.75	53583463738.540
Realisasi_Belanja_Modal_Y	28	83174500800	251115588574	162641313128.79	46220535246.755
Valid N (listwise)	28				

2. Hasil Uji Normalitas dengan *P-P Plot of Regression standardized residual*

Normal P-P Plot of Regression Standardized Residual



3. Hasil Uji *Kolmogorov-Smirnov*

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		28
Normal Parameters ^{a,b}	Mean	.0000572
	Std. Deviation	30644315136.43641000
Most Extreme Differences	Absolute	.067
	Positive	.067
	Negative	-.066
Test Statistic		.067
Asymp. Sig. (2-tailed)		.200 ^{c,d}

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

4. Hasil Uji Multikolinearitas

Coefficients^a

		Collinearity Statistics	
Model		Tolerance	VIF
1	PAD_X1	.317	3.157
	DAU_X2	.408	2.448
	DAK_X3	.768	1.302
	DBH_X4	.596	1.676
	SILPA_X5	.393	2.546

a. Dependent Variable:

Realisasi_Belanja_Modal_Y

5. Hasil Uji Autokorelasi Menggunakan *Durbin-Watson*

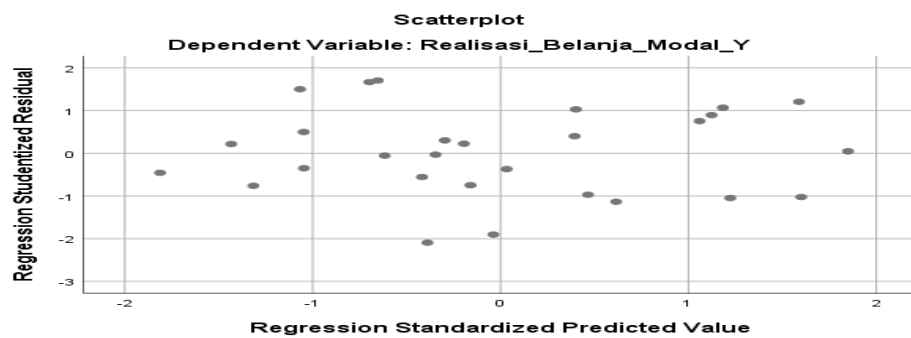
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.749 ^a	.560	.461	33948489961.660	2.123

a. Predictors: (Constant), SiLPA_X5, DBH_X4, DAK_X3, DAU_X2, PAD_X1

b. Dependent Variable: Realisasi_Belanja_Modal_Y

6. Hasil Uji Heteroskedastisitas



7. Hasil Uji Regresi Linier Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-230343654696.758	104313835444.036		-2.208	.038
	PAD_X1	-1.132	.265	-1.072	-4.267	.000
	DAU_X2	1.023	.290	.779	3.521	.002
	DAK_X3	.199	.285	.113	.699	.492
	DBH_X4	-.544	.321	-.310	-1.694	.104
	SILPA_X5	.682	.195	.791	3.507	.002

a. Dependent Variable: Realisasi_Belanja_Modal_Y

8. Hasil Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.749 ^a	.560	.461	33948489961.660

a. Predictors: (Constant), SILPA_X5, DBH_X4, DAK_X3, DAU_X2, PAD_X1

b. Dependent Variable: Realisasi_Belanja_Modal_Y

9. Hasil Uji Statistik T (Parsial)

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients		
				Beta		
1	(Constant)	-230343654696.758	104313835444.036		-2.208	.038
	PAD_X1	-1.132	.265	-1.072	-4.267	.000
	DAU_X2	1.023	.290	.779	3.521	.002
	DAK_X3	.199	.285	.113	.699	.492
	DBH_X4	-.544	.321	-.310	-1.694	.104
	SILPA_X5	.682	.195	.791	3.507	.002

a. Dependent Variable: Realisasi_Belanja_Modal_Y

10. Uji Statistik F (Simultan)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	323261233645126120000 00.000	5	646522467290252200 0000.000	5.610	.002 ^b
	Residual	253549993548930550000 00.000	22	115249997067695700 0000.000		
	Total	576811227194056700000 00.000	27			

a. Dependent Variable: Realisasi_Belanja_Modal_Y

b. Predictors: (Constant), SILPA_X5, DBH_X4, DAK_X3, DAU_X2, PAD_X1

Tabel Durbin-Watson (DW), $\alpha = 5\%$

n	k=11		k=12		k=13		k=14		k=15	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
16	0.0981	3.5029								
17	0.1376	3.3782	0.0871	3.5572						
18	0.1773	3.2650	0.1232	3.4414	0.0779	3.6032				
19	0.2203	3.1593	0.1598	3.3348	0.1108	3.4957	0.0700	3.6424		
20	0.2635	3.0629	0.1998	3.2342	0.1447	3.3954	0.1002	3.5425	0.0633	3.6762
21	0.3067	2.9760	0.2403	3.1413	0.1820	3.2998	0.1317	3.4483	0.0911	3.5832
22	0.3493	2.8973	0.2812	3.0566	0.2200	3.2106	0.1664	3.3576	0.1203	3.4946
23	0.3908	2.8259	0.3217	2.9792	0.2587	3.1285	0.2022	3.2722	0.1527	3.4087
24	0.4312	2.7611	0.3616	2.9084	0.2972	3.0528	0.2387	3.1929	0.1864	3.3270
25	0.4702	2.7023	0.4005	2.8436	0.3354	2.9830	0.2754	3.1191	0.2209	3.2506
26	0.5078	2.6488	0.4383	2.7844	0.3728	2.9187	0.3118	3.0507	0.2558	3.1790
27	0.5439	2.6000	0.4748	2.7301	0.4093	2.8595	0.3478	2.9872	0.2906	3.1122
28	0.5785	2.5554	0.5101	2.6803	0.4449	2.8049	0.3831	2.9284	0.3252	3.0498
29	0.6117	2.5146	0.5441	2.6345	0.4793	2.7545	0.4175	2.8738	0.3592	2.9916
30	0.6435	2.4771	0.5769	2.5923	0.5126	2.7079	0.4511	2.8232	0.3926	2.9374
31	0.6739	2.4427	0.6083	2.5535	0.5447	2.6648	0.4836	2.7762	0.4251	2.8868
32	0.7030	2.4110	0.6385	2.5176	0.5757	2.6249	0.5151	2.7325	0.4569	2.8396
33	0.7309	2.3818	0.6675	2.4844	0.6056	2.5879	0.5456	2.6918	0.4877	2.7956
34	0.7576	2.3547	0.6953	2.4536	0.6343	2.5535	0.5750	2.6539	0.5176	2.7544
35	0.7831	2.3297	0.7220	2.4250	0.6620	2.5215	0.6035	2.6186	0.5466	2.7159
36	0.8076	2.3064	0.7476	2.3984	0.6886	2.4916	0.6309	2.5856	0.5746	2.6799
37	0.8311	2.2848	0.7722	2.3737	0.7142	2.4638	0.6573	2.5547	0.6018	2.6461
38	0.8536	2.2647	0.7958	2.3506	0.7389	2.4378	0.6828	2.5258	0.6280	2.6144
39	0.8751	2.2459	0.8185	2.3290	0.7626	2.4134	0.7074	2.4987	0.6533	2.5847
40	0.8959	2.2284	0.8404	2.3089	0.7854	2.3906	0.7312	2.4733	0.6778	2.5567
41	0.9158	2.2120	0.8613	2.2900	0.8074	2.3692	0.7540	2.4494	0.7015	2.5304
42	0.9349	2.1967	0.8815	2.2723	0.8285	2.3491	0.7761	2.4269	0.7243	2.5056
43	0.9533	2.1823	0.9009	2.2556	0.8489	2.3302	0.7973	2.4058	0.7464	2.4822
44	0.9710	2.1688	0.9196	2.2400	0.8686	2.3124	0.8179	2.3858	0.7677	2.4601
45	0.9880	2.1561	0.9377	2.2252	0.8875	2.2956	0.8377	2.3670	0.7883	2.4392
46	1.0044	2.1442	0.9550	2.2113	0.9058	2.2797	0.8568	2.3492	0.8083	2.4195
47	1.0203	2.1329	0.9718	2.1982	0.9234	2.2648	0.8753	2.3324	0.8275	2.4008
48	1.0355	2.1223	0.9879	2.1859	0.9405	2.2506	0.8931	2.3164	0.8461	2.3831
49	1.0502	2.1122	1.0035	2.1742	0.9569	2.2372	0.9104	2.3013	0.8642	2.3663
50	1.0645	2.1028	1.0186	2.1631	0.9728	2.2245	0.9271	2.2870	0.8816	2.3503
51	1.0782	2.0938	1.0332	2.1526	0.9882	2.2125	0.9432	2.2734	0.8985	2.3352
52	1.0915	2.0853	1.0473	2.1426	1.0030	2.2011	0.9589	2.2605	0.9148	2.3207
53	1.1043	2.0772	1.0609	2.1332	1.0174	2.1902	0.9740	2.2482	0.9307	2.3070
54	1.1167	2.0696	1.0741	2.1242	1.0314	2.1799	0.9886	2.2365	0.9460	2.2939
55	1.1288	2.0623	1.0869	2.1157	1.0449	2.1700	1.0028	2.2253	0.9609	2.2815
56	1.1404	2.0554	1.0992	2.1076	1.0579	2.1607	1.0166	2.2147	0.9753	2.2696
57	1.1517	2.0489	1.1112	2.0998	1.0706	2.1518	1.0299	2.2046	0.9893	2.2582
58	1.1626	2.0426	1.1228	2.0925	1.0829	2.1432	1.0429	2.1949	1.0029	2.2474
59	1.1733	2.0367	1.1341	2.0854	1.0948	2.1351	1.0555	2.1856	1.0161	2.2370
60	1.1835	2.0310	1.1451	2.0787	1.1064	2.1273	1.0676	2.1768	1.0289	2.2271
61	1.1936	2.0256	1.1557	2.0723	1.1176	2.1199	1.0795	2.1684	1.0413	2.2176
62	1.2033	2.0204	1.1660	2.0662	1.1286	2.1128	1.0910	2.1603	1.0534	2.2084
63	1.2127	2.0155	1.1760	2.0604	1.1392	2.1060	1.1022	2.1525	1.0651	2.1997
64	1.2219	2.0108	1.1858	2.0548	1.1495	2.0995	1.1131	2.1451	1.0766	2.1913
65	1.2308	2.0063	1.1953	2.0494	1.1595	2.0933	1.1236	2.1380	1.0877	2.1833
66	1.2395	2.0020	1.2045	2.0443	1.1693	2.0873	1.1339	2.1311	1.0985	2.1756
67	1.2479	1.9979	1.2135	2.0393	1.1788	2.0816	1.1440	2.1245	1.1090	2.1682
68	1.2561	1.9939	1.2222	2.0346	1.1880	2.0761	1.1537	2.1182	1.1193	2.1611
69	1.2642	1.9901	1.2307	2.0301	1.1970	2.0708	1.1632	2.1122	1.1293	2.1542
70	1.2720	1.9865	1.2390	2.0257	1.2058	2.0657	1.1725	2.1063	1.1390	2.1476
71	1.2796	1.9830	1.2471	2.0216	1.2144	2.0608	1.1815	2.1007	1.1485	2.1413
72	1.2870	1.9797	1.2550	2.0176	1.2227	2.0561	1.1903	2.0953	1.1578	2.1352
73	1.2942	1.9765	1.2626	2.0137	1.2308	2.0516	1.1989	2.0901	1.1668	2.1293
74	1.3013	1.9734	1.2701	2.0100	1.2388	2.0472	1.2073	2.0851	1.1756	2.1236
75	1.3082	1.9705	1.2774	2.0064	1.2465	2.0430	1.2154	2.0803	1.1842	2.1181
76	1.3149	1.9676	1.2846	2.0030	1.2541	2.0390	1.2234	2.0756	1.1926	2.1128
77	1.3214	1.9649	1.2916	1.9997	1.2615	2.0351	1.2312	2.0711	1.2008	2.1077
78	1.3279	1.9622	1.2984	1.9965	1.2687	2.0314	1.2388	2.0668	1.2088	2.1028
79	1.3341	1.9597	1.3050	1.9934	1.2757	2.0277	1.2462	2.0626	1.2166	2.0980
80	1.3402	1.9573	1.3115	1.9905	1.2826	2.0242	1.2535	2.0586	1.2242	2.0934
81	1.3462	1.9549	1.3179	1.9876	1.2893	2.0209	1.2606	2.0547	1.2317	2.0890

Tabel Nilai t

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

Sumber: *Aplikasi Analisis Multivariate Dengan Program SPSS* (Dr. Imam Ghozali)

Titik Persentase Distribusi F untuk Probabilita = 0,05

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