


# LAMPIRAN

## Lampiran 5 : E-mail Balasan dari Badan Pemeriksa Keuangan Republik Indonesia (BPK RI)

← Kembali ↩️ ⏪ ⏩ 📁 Arsipkan 📁 Pindahkan 🗑️ Hapus 🛡️ Spam ⋮

• Tanggapan BPK Yahoo/Email M... ☆

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 **Dian Rosdiana** <Dian.Rosdiana@bpk.go.id> 🖨️ 5 Feb jam 14.27 ☆  
Kepada: fahmi kamil

Yth. Sdr. M. Fahmi,

Kami mengucapkan terima kasih atas perhatian Saudara terhadap Badan Pemeriksa Keuangan (BPK).

Permintaan data (LHP) yang Saudara ajukan telah kami terima, dan akan kami proses lebih lanjut sesuai dengan ketentuan. Dikarenakan ukuran file yang cukup besar, data akan kami siapkan dalam bentuk CD dan kami kirimkan melalui pos ke alamat Saudara. Untuk itu mohon konfirmasi alamat yang dapat kami gunakan untuk pengiriman pos.

Demikian kami sampaikan, atas perhatiannya kami ucapkan terima kasih.

**Pusat Informasi dan Komunikasi  
Biro Humas dan Kerja Sama Internasional BPK  
Jl. Gatot Subroto, Kav. 31, Jakarta Pusat, 10210  
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▾ Sembunyikan pesan asli

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**Dari:** fahmi kamil <fahmi\_kamil2211@yahoo.co.id>  
**Dikirim:** 01 Februari 2018 1:45  
**Kepada:** Dian Rosdiana  
**Subjek:** Permohonan Permintaan Data

Kepada  
yth. Kepala perwakilan BPK RI

Dengan ini saya yang bernama M. Fahmi Kamil untuk meminta data dari BPK, mengenai Laporan Hasil Pemeriksaan (LHP) BPK atas LKPD (kota/kabupaten) di Indonesia Tahun 2016. sebagai sumber data dalam pembuatan skripsi, dengan ini menyampaikan kepada bapak/ibu agar kiranya memberikan informasi data tersebut. adapun formulir permintaan informasi :

1. formulir permintaan informasi publik dan tanda terima penyerahan dokumen informasi publik;
2. Surat pengantar dari universitas.
3. KTP/SIM

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Lampiran 6 : Output EViews 10

1. Hasil Statistik Deskriptif

	EKKPD	UPD	TKD	TKPP	LEVERAGE
Mean	0.879265	29.78375	0.391765	0.283382	0.040809
Median	0.910000	29.71500	0.400000	0.270000	0.030000
Maximum	1.020000	33.72000	0.760000	0.700000	0.220000
Minimum	0.200000	26.57000	0.000000	0.000000	0.000000
Std. Dev.	0.122103	1.088232	0.186205	0.182445	0.046205
Skewness	-2.477237	0.972850	-0.048692	0.290620	2.079904
Kurtosis	11.53597	6.256245	2.168300	2.043439	7.021651
Jarque-Bera	551.9880	81.53698	3.973512	7.099472	189.7068
Probability	0.000000	0.000000	0.137140	0.028732	0.000000
Sum	119.5800	4050.590	53.28000	38.54000	5.550000
Sum Sq. Dev.	2.012726	159.8736	4.680776	4.493644	0.288211
Observations	136	136	136	136	136

2. Hasil Chow Test

Redundant Fixed Effects Tests

Equation: Untitled

Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	3.839468	(33,98)	0.0000
Cross-section Chi-square	112.854111	33	0.0000

Cross-section fixed effects test equation:

Dependent Variable: EKKPD

Method: Panel Least Squares

Date: 06/28/18 Time: 22:25

Sample: 2013 2016

Periods included: 4

Cross-sections included: 34

Total panel (balanced) observations: 136

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.977375	0.374020	-2.613162	0.0100
UPD	0.055449	0.012280	4.515226	0.0000
TKD	0.085113	0.057591	1.477879	0.1418

TKPP	0.525969	0.070784	7.430604	0.0000
LEVERAGE	0.557722	0.194391	2.869071	0.0048
R-squared	0.310916	Mean dependent var	0.879265	
Adjusted R-squared	0.289875	S.D. dependent var	0.122103	
S.E. of regression	0.102895	Akaike info criterion	-1.674150	
Sum squared resid	1.386937	Schwarz criterion	-1.567068	
Log likelihood	118.8422	Hannan-Quinn criter.	-1.630635	
F-statistic	14.77687	Durbin-Watson stat	0.961295	
Prob(F-statistic)	0.000000			

### 3. Hasil Hausman *Test*

Correlated Random Effects - Hausman Test

Equation: Untitled

Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	1.323578	4	0.8574

Cross-section random effects test comparisons:

Variable	Fixed	Random	Var(Diff.)	Prob.
UPD	0.095324	0.060392	0.001383	0.3475
TKD	0.233346	0.092383	0.047119	0.5161
TKPP	0.424897	0.550098	0.028661	0.4596
LEVERAGE	0.596165	0.582220	0.026804	0.9321

Cross-section random effects test equation:

Dependent Variable: EKKPD

Method: Panel Least Squares

Date: 06/28/18 Time: 22:26

Sample: 2013 2016

Periods included: 4

Cross-sections included: 34

Total panel (balanced) observations: 136

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-2.196008	1.199706	-1.830455	0.0702
UPD	0.095324	0.040699	2.342176	0.0212
TKD	0.233346	0.231898	1.006246	0.3168

TKPP	0.424897	0.188123	2.258610	0.0261
LEVERAGE	0.596165	0.272141	2.190649	0.0308

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Effects Specification

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Cross-section fixed (dummy variables)

R-squared	0.699468	Mean dependent var	0.879265
Adjusted R-squared	0.586002	S.D. dependent var	0.122103
S.E. of regression	0.078564	Akaike info criterion	-2.018666
Sum squared resid	0.604888	Schwarz criterion	-1.204836
Log likelihood	175.2693	Hannan-Quinn criter.	-1.687946
F-statistic	6.164560	Durbin-Watson stat	2.228783
Prob(F-statistic)	0.000000		

#### 4. Model Data Panel Common Effect Model (CEM)

Dependent Variable: EKKPD

Method: Panel Least Squares

Date: 06/28/18 Time: 22:27

Sample: 2013 2016

Periods included: 4

Cross-sections included: 34

Total panel (balanced) observations: 136

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.977375	0.374020	-2.613162	0.0100
UPD	0.055449	0.012280	4.515226	0.0000
TKD	0.085113	0.057591	1.477879	0.1418
TKPP	0.525969	0.070784	7.430604	0.0000
LEVERAGE	0.557722	0.194391	2.869071	0.0048

R-squared	0.310916	Mean dependent var	0.879265
Adjusted R-squared	0.289875	S.D. dependent var	0.122103
S.E. of regression	0.102895	Akaike info criterion	-1.674150
Sum squared resid	1.386937	Schwarz criterion	-1.567068
Log likelihood	118.8422	Hannan-Quinn criter.	-1.630635
F-statistic	14.77687	Durbin-Watson stat	0.961295
Prob(F-statistic)	0.000000		

#### 5. Model Data Panel Fixed Effect Model (FEM)

Dependent Variable: EKKPD

Method: Panel Least Squares

Date: 06/28/18 Time: 22:28  
Sample: 2013 2016  
Periods included: 4  
Cross-sections included: 34  
Total panel (balanced) observations: 136

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-2.196008	1.199706	-1.830455	0.0702
UPD	0.095324	0.040699	2.342176	0.0212
TKD	0.233346	0.231898	1.006246	0.3168
TKPP	0.424897	0.188123	2.258610	0.0261
LEVERAGE	0.596165	0.272141	2.190649	0.0308

#### Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.699468	Mean dependent var	0.879265
Adjusted R-squared	0.586002	S.D. dependent var	0.122103
S.E. of regression	0.078564	Akaike info criterion	-2.018666
Sum squared resid	0.604888	Schwarz criterion	-1.204836
Log likelihood	175.2693	Hannan-Quinn criter.	-1.687946
F-statistic	6.164560	Durbin-Watson stat	2.228783
Prob(F-statistic)	0.000000		

#### 6. Model Data Panel Random Effect Model (REM)

Dependent Variable: EKKPD  
Method: Panel EGLS (Cross-section random effects)  
Date: 06/28/18 Time: 22:29  
Sample: 2013 2016  
Periods included: 4  
Cross-sections included: 34  
Total panel (balanced) observations: 136  
Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-1.135276	0.492907	-2.303227	0.0228
UPD	0.060392	0.016540	3.651207	0.0004
TKD	0.092383	0.081596	1.132202	0.2596
TKPP	0.550098	0.082031	6.705945	0.0000
LEVERAGE	0.582220	0.217386	2.678275	0.0083

#### Effects Specification

		S.D.	Rho
Cross-section random		0.071496	0.4530
Idiosyncratic random		0.078564	0.5470
Weighted Statistics			
R-squared	0.293192	Mean dependent var	0.423399
Adjusted R-squared	0.271610	S.D. dependent var	0.091109
S.E. of regression	0.077757	Sum squared resid	0.792055
F-statistic	13.58509	Durbin-Watson stat	1.689886
Prob(F-statistic)	0.000000		
Unweighted Statistics			
R-squared	0.309682	Mean dependent var	0.879265
Sum squared resid	1.389422	Durbin-Watson stat	0.963338

## 7. Hasil Uji Autokorelasi

R-squared	0.310916	Mean dependent var	0.879265
Adjusted R-squared	0.289875	S.D. dependent var	0.122103
S.E. of regression	0.102895	Akaike info criterion	-1.674150
Sum squared resid	1.386937	Schwarz criterion	-1.567068
Log likelihood	118.8422	Hannan-Quinn criter.	-1.630635
F-statistic	14.77687	Durbin-Watson stat	1.896429
Prob(F-statistic)	0.000000		

## 8. Hasil Uji Heteroskedastisitas Metode Uji *White*

Heteroskedasticity Test: White

F-statistic	1.447517	Prob. F(4,131)	0.2220
Obs*R-squared	5.756626	Prob. Chi-Square(4)	0.2181
Scaled explained SS	29.09499	Prob. Chi-Square(4)	0.0000

## 9. Hasil Regresi Linear Berganda

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.977375	0.374020	-2.613162	0.0100
UKURAN_PEMERINTAH_DAERAH	0.055449	0.012280	4.515226	0.0000
TINGKAT_KEKAYAAN_DAERAH	0.085113	0.057591	1.477879	0.1418
TINGKAT_KETERGANTUNGAN_PA DA_PEMERINTAH_PUSAT	0.525969	0.070784	7.430604	0.0000
LEVERAGE	0.557722	0.194391	2.869071	0.0048

## 10. Hasil Uji Koefisien Determinasi (uji $R^2$ )

R-squared	0.310916	Mean dependent var	0.879265
Adjusted R-squared	0.289875	S.D. dependent var	0.122103
S.E. of regression	0.102895	Akaike info criterion	-1.674150
Sum squared resid	1.386937	Schwarz criterion	-1.567068
Log likelihood	118.8422	Hannan-Quinn criter.	-1.630635
F-statistic	14.77687	Durbin-Watson stat	1.896429
Prob(F-statistic)	0.000000		

## 11. Hasil Uji F

R-squared	0.310916	Mean dependent var	0.879265
Adjusted R-squared	0.289875	S.D. dependent var	0.122103
S.E. of regression	0.102895	Akaike info criterion	-1.674150
Sum squared resid	1.386937	Schwarz criterion	-1.567068
Log likelihood	118.8422	Hannan-Quinn criter.	-1.630635
F-statistic	14.77687	Durbin-Watson stat	1.896429
Prob(F-statistic)	0.000000		



## 12. Hasil Uji t

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.977375	0.374020	-2.613162	0.0100
UKURAN_PEMERINTAH_DAERAH	0.055449	0.012280	4.515226	0.0000
TINGKAT_KEKAYAAN_DAERAH	0.085113	0.057591	1.477879	0.1418
TINGKAT_KETERGANTUNGAN_PA DA_PEMERINTAH_PUSAT	0.525969	0.070784	7.430604	0.0000
LEVERAGE	0.557722	0.194391	2.869071	0.0048

Lampiran 7: Tabel *Durbin-Watson* (DW)

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

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
71	1.5865	1.6435	1.5577	1.6733	1.5284	1.7041	1.4987	1.7358	1.4685	1.7685
72	1.5895	1.6457	1.5611	1.6751	1.5323	1.7054	1.5029	1.7366	1.4732	1.7688
73	1.5924	1.6479	1.5645	1.6768	1.5360	1.7067	1.5071	1.7375	1.4778	1.7691
74	1.5953	1.6500	1.5677	1.6785	1.5397	1.7079	1.5112	1.7383	1.4822	1.7694
75	1.5981	1.6521	1.5709	1.6802	1.5432	1.7092	1.5151	1.7390	1.4866	1.7698
76	1.6009	1.6541	1.5740	1.6819	1.5467	1.7104	1.5190	1.7399	1.4909	1.7701
77	1.6036	1.6561	1.5771	1.6835	1.5502	1.7117	1.5228	1.7407	1.4950	1.7704
78	1.6063	1.6581	1.5801	1.6851	1.5535	1.7129	1.5265	1.7415	1.4991	1.7708
79	1.6089	1.6601	1.5830	1.6867	1.5568	1.7141	1.5302	1.7423	1.5031	1.7712
80	1.6114	1.6620	1.5859	1.6882	1.5600	1.7153	1.5337	1.7430	1.5070	1.7716
81	1.6139	1.6639	1.5888	1.6898	1.5632	1.7164	1.5372	1.7438	1.5109	1.7720
82	1.6164	1.6657	1.5915	1.6913	1.5663	1.7176	1.5406	1.7446	1.5146	1.7724
83	1.6188	1.6675	1.5942	1.6928	1.5693	1.7187	1.5440	1.7454	1.5183	1.7728
84	1.6212	1.6693	1.5969	1.6942	1.5723	1.7199	1.5472	1.7462	1.5219	1.7732
85	1.6235	1.6711	1.5995	1.6957	1.5752	1.7210	1.5505	1.7470	1.5254	1.7736
86	1.6258	1.6728	1.6021	1.6971	1.5780	1.7221	1.5536	1.7478	1.5289	1.7740
87	1.6280	1.6745	1.6046	1.6985	1.5808	1.7232	1.5567	1.7485	1.5322	1.7745
88	1.6302	1.6762	1.6071	1.6999	1.5836	1.7243	1.5597	1.7493	1.5356	1.7749
89	1.6324	1.6778	1.6095	1.7013	1.5863	1.7254	1.5627	1.7501	1.5388	1.7754
90	1.6345	1.6794	1.6119	1.7026	1.5889	1.7264	1.5656	1.7508	1.5420	1.7758
91	1.6366	1.6810	1.6143	1.7040	1.5915	1.7275	1.5685	1.7516	1.5452	1.7763
92	1.6387	1.6826	1.6166	1.7053	1.5941	1.7285	1.5713	1.7523	1.5482	1.7767
93	1.6407	1.6841	1.6188	1.7066	1.5966	1.7295	1.5741	1.7531	1.5513	1.7772
94	1.6427	1.6857	1.6211	1.7078	1.5991	1.7306	1.5768	1.7538	1.5542	1.7776
95	1.6447	1.6872	1.6233	1.7091	1.6015	1.7316	1.5795	1.7546	1.5572	1.7781
96	1.6466	1.6887	1.6254	1.7103	1.6039	1.7326	1.5821	1.7553	1.5600	1.7785
97	1.6485	1.6901	1.6275	1.7116	1.6063	1.7335	1.5847	1.7560	1.5628	1.7790
98	1.6504	1.6916	1.6296	1.7128	1.6086	1.7345	1.5872	1.7567	1.5656	1.7795
99	1.6522	1.6930	1.6317	1.7140	1.6108	1.7355	1.5897	1.7575	1.5683	1.7799
100	1.6540	1.6944	1.6337	1.7152	1.6131	1.7364	1.5922	1.7582	1.5710	1.7804
101	1.6558	1.6958	1.6357	1.7163	1.6153	1.7374	1.5946	1.7589	1.5736	1.7809
102	1.6576	1.6971	1.6376	1.7175	1.6174	1.7383	1.5969	1.7596	1.5762	1.7813
103	1.6593	1.6985	1.6396	1.7186	1.6196	1.7392	1.5993	1.7603	1.5788	1.7818
104	1.6610	1.6998	1.6415	1.7198	1.6217	1.7402	1.6016	1.7610	1.5813	1.7823
105	1.6627	1.7011	1.6433	1.7209	1.6237	1.7411	1.6038	1.7617	1.5837	1.7827
106	1.6644	1.7024	1.6452	1.7220	1.6258	1.7420	1.6061	1.7624	1.5861	1.7832
107	1.6660	1.7037	1.6470	1.7231	1.6277	1.7428	1.6083	1.7631	1.5885	1.7837
108	1.6676	1.7050	1.6488	1.7241	1.6297	1.7437	1.6104	1.7637	1.5909	1.7841
109	1.6692	1.7062	1.6505	1.7252	1.6317	1.7446	1.6125	1.7644	1.5932	1.7846
110	1.6708	1.7074	1.6523	1.7262	1.6336	1.7455	1.6146	1.7651	1.5955	1.7851
111	1.6723	1.7086	1.6540	1.7273	1.6355	1.7463	1.6167	1.7657	1.5977	1.7855
112	1.6738	1.7098	1.6557	1.7283	1.6373	1.7472	1.6187	1.7664	1.5999	1.7860
113	1.6753	1.7110	1.6574	1.7293	1.6391	1.7480	1.6207	1.7670	1.6021	1.7864

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
114	1.6768	1.7122	1.6590	1.7303	1.6410	1.7488	1.6227	1.7677	1.6042	1.7869
115	1.6783	1.7133	1.6606	1.7313	1.6427	1.7496	1.6246	1.7683	1.6063	1.7874
116	1.6797	1.7145	1.6622	1.7323	1.6445	1.7504	1.6265	1.7690	1.6084	1.7878
117	1.6812	1.7156	1.6638	1.7332	1.6462	1.7512	1.6284	1.7696	1.6105	1.7883
118	1.6826	1.7167	1.6653	1.7342	1.6479	1.7520	1.6303	1.7702	1.6125	1.7887
119	1.6839	1.7178	1.6669	1.7352	1.6496	1.7528	1.6321	1.7709	1.6145	1.7892
120	1.6853	1.7189	1.6684	1.7361	1.6513	1.7536	1.6339	1.7715	1.6164	1.7896
121	1.6867	1.7200	1.6699	1.7370	1.6529	1.7544	1.6357	1.7721	1.6184	1.7901
122	1.6880	1.7210	1.6714	1.7379	1.6545	1.7552	1.6375	1.7727	1.6203	1.7905
123	1.6893	1.7221	1.6728	1.7388	1.6561	1.7559	1.6392	1.7733	1.6222	1.7910
124	1.6906	1.7231	1.6743	1.7397	1.6577	1.7567	1.6409	1.7739	1.6240	1.7914
125	1.6919	1.7241	1.6757	1.7406	1.6592	1.7574	1.6426	1.7745	1.6258	1.7919
126	1.6932	1.7252	1.6771	1.7415	1.6608	1.7582	1.6443	1.7751	1.6276	1.7923
127	1.6944	1.7261	1.6785	1.7424	1.6623	1.7589	1.6460	1.7757	1.6294	1.7928
128	1.6957	1.7271	1.6798	1.7432	1.6638	1.7596	1.6476	1.7763	1.6312	1.7932
129	1.6969	1.7281	1.6812	1.7441	1.6653	1.7603	1.6492	1.7769	1.6329	1.7937
130	1.6981	1.7291	1.6825	1.7449	1.6667	1.7610	1.6508	1.7774	1.6346	1.7941
131	1.6993	1.7301	1.6838	1.7458	1.6682	1.7617	1.6523	1.7780	1.6363	1.7945
132	1.7005	1.7310	1.6851	1.7466	1.6696	1.7624	1.6539	1.7786	1.6380	1.7950
133	1.7017	1.7319	1.6864	1.7474	1.6710	1.7631	1.6554	1.7791	1.6397	1.7954
134	1.7028	1.7329	1.6877	1.7482	1.6724	1.7638	1.6569	1.7797	1.6413	1.7958
135	1.7040	1.7338	1.6889	1.7490	1.6738	1.7645	1.6584	1.7802	1.6429	1.7962
136	1.7051	1.7347	1.6902	1.7498	1.6751	1.7652	1.6599	1.7808	1.6445	1.7967

Sumber : (<http://junaidichaniago.wordpress.com>)

Lampiran 8: Tabel t

Pr	0.25	0.10	0.05	0.025	0.01	0.005	0.001
df	0.50	0.20	0.10	0.050	0.02	0.010	0.002
121	0.67652	1.28859	1.65754	1.97976	2.35756	2.61707	3.15895
122	0.67651	1.28853	1.65744	1.97960	2.35730	2.61673	3.15838
123	0.67649	1.28847	1.65734	1.97944	2.35705	2.61639	3.15781
124	0.67647	1.28842	1.65723	1.97928	2.35680	2.61606	3.15726
125	0.67646	1.28836	1.65714	1.97912	2.35655	2.61573	3.15671
126	0.67644	1.28831	1.65704	1.97897	2.35631	2.61541	3.15617
127	0.67643	1.28825	1.65694	1.97882	2.35607	2.61510	3.15565
128	0.67641	1.28820	1.65685	1.97867	2.35583	2.61478	3.15512
129	0.67640	1.28815	1.65675	1.97852	2.35560	2.61448	3.15461
130	0.67638	1.28810	1.65666	1.97838	2.35537	2.61418	3.15411
131	0.67637	1.28805	1.65657	1.97824	2.35515	2.61388	3.15361
132	0.67635	1.28800	1.65648	1.97810	2.35493	2.61359	3.15312
133	0.67634	1.28795	1.65639	1.97796	2.35471	2.61330	3.15264
134	0.67633	1.28790	1.65630	1.97783	2.35450	2.61302	3.15217
135	0.67631	1.28785	1.65622	1.97769	2.35429	2.61274	3.15170
136	0.67630	1.28781	1.65613	1.97756	2.35408	2.61246	3.15124
137	0.67628	1.28776	1.65605	1.97743	2.35387	2.61219	3.15079
138	0.67627	1.28772	1.65597	1.97730	2.35367	2.61193	3.15034
139	0.67626	1.28767	1.65589	1.97718	2.35347	2.61166	3.14990
140	0.67625	1.28763	1.65581	1.97705	2.35328	2.61140	3.14947
141	0.67623	1.28758	1.65573	1.97693	2.35309	2.61115	3.14904
142	0.67622	1.28754	1.65566	1.97681	2.35289	2.61090	3.14862
143	0.67621	1.28750	1.65558	1.97669	2.35271	2.61065	3.14820
144	0.67620	1.28746	1.65550	1.97658	2.35252	2.61040	3.14779
145	0.67619	1.28742	1.65543	1.97646	2.35234	2.61016	3.14739
146	0.67617	1.28738	1.65536	1.97635	2.35216	2.60992	3.14699
147	0.67616	1.28734	1.65529	1.97623	2.35198	2.60969	3.14660
148	0.67615	1.28730	1.65521	1.97612	2.35181	2.60946	3.14621
149	0.67614	1.28726	1.65514	1.97601	2.35163	2.60923	3.14583
150	0.67613	1.28722	1.65508	1.97591	2.35146	2.60900	3.14545
151	0.67612	1.28718	1.65501	1.97580	2.35130	2.60878	3.14508
152	0.67611	1.28715	1.65494	1.97569	2.35113	2.60856	3.14471
153	0.67610	1.28711	1.65487	1.97559	2.35097	2.60834	3.14435
154	0.67609	1.28707	1.65481	1.97549	2.35081	2.60813	3.14400
155	0.67608	1.28704	1.65474	1.97539	2.35065	2.60792	3.14364
156	0.67607	1.28700	1.65468	1.97529	2.35049	2.60771	3.14330
157	0.67606	1.28697	1.65462	1.97519	2.35033	2.60751	3.14295
158	0.67605	1.28693	1.65455	1.97509	2.35018	2.60730	3.14261
159	0.67604	1.28690	1.65449	1.97500	2.35003	2.60710	3.14228
160	0.67603	1.28687	1.65443	1.97490	2.34988	2.60691	3.14195

Titik Persentase Distribusi t (df = 121 – 160)

Sumber : (<http://junaidichaniago.wordpress.com>)

Lampiran 9: Tabel F

Titik Persentase Distribusi F untuk Probabilitas = 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
100	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.97	1.93	1.89	1.85	1.82	1.79	1.77
101	3.94	3.09	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.93	1.88	1.85	1.82	1.79	1.77
102	3.93	3.09	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.82	1.79	1.77
103	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.82	1.79	1.76
104	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.82	1.79	1.76
105	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.81	1.79	1.76
106	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.84	1.81	1.79	1.76
107	3.93	3.08	2.69	2.46	2.30	2.18	2.10	2.03	1.97	1.92	1.88	1.84	1.81	1.79	1.76
108	3.93	3.08	2.69	2.46	2.30	2.18	2.10	2.03	1.97	1.92	1.88	1.84	1.81	1.78	1.76
109	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92	1.88	1.84	1.81	1.78	1.76
110	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92	1.88	1.84	1.81	1.78	1.76
111	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92	1.88	1.84	1.81	1.78	1.76
112	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.96	1.92	1.88	1.84	1.81	1.78	1.76
113	3.93	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.92	1.87	1.84	1.81	1.78	1.76
114	3.92	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.81	1.78	1.75
115	3.92	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.81	1.78	1.75
116	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.81	1.78	1.75
117	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.80	1.78	1.75
118	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.80	1.78	1.75
119	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.78	1.75
120	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.78	1.75
121	3.92	3.07	2.68	2.45	2.29	2.17	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.77	1.75
122	3.92	3.07	2.68	2.45	2.29	2.17	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.77	1.75
123	3.92	3.07	2.68	2.45	2.29	2.17	2.08	2.01	1.96	1.91	1.87	1.83	1.80	1.77	1.75
124	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.96	1.91	1.87	1.83	1.80	1.77	1.75
125	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.96	1.91	1.87	1.83	1.80	1.77	1.75
126	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.95	1.91	1.87	1.83	1.80	1.77	1.75
127	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.95	1.91	1.86	1.83	1.80	1.77	1.75
128	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.95	1.91	1.86	1.83	1.80	1.77	1.75
129	3.91	3.07	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.80	1.77	1.74
130	3.91	3.07	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.80	1.77	1.74
131	3.91	3.07	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.80	1.77	1.74
132	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.79	1.77	1.74
133	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.79	1.77	1.74
134	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.79	1.77	1.74
135	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.82	1.79	1.77	1.74
136	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.82	1.79	1.77	1.74

Sumber : (<http://junaidichaniago.wordpress.com>)

Lampiran 10 : Tabulasi Data Penelitian

2013-2016						
Provinsi	Tahun	Rasio Efisiensi	Ukuran Pemerintah Daerah	Tingkat Kekayaan daerah	Tingkat ketergantungan Pada Pemerintah Pusat	<i>Leverage</i>
Aceh	2013	0.89	30.63	0.12	0.10	0.01
	2014	0.93	30.67	0.15	0.10	0.01
	2015	0.98	30.41	0.17	0.11	0.03
	2016	0.96	30.57	0.17	0.10	0.03
Sumatera Utara	2013	0.99	30.31	0.55	0.17	0.19
	2014	0.78	30.43	0.57	0.17	0.16
	2015	0.66	30.14	0.58	0.13	0.15
	2016	0.64	30.28	0.47	0.13	0.07
Sumatera Barat	2013	0.93	29.80	0.43	0.33	0.00
	2014	0.91	29.90	0.48	0.31	0.02
	2015	0.94	29.60	0.46	0.30	0.02
	2016	0.94	29.73	0.42	0.27	0.02
Riau	2013	0.71	30.90	0.39	0.10	0.05
	2014	0.58	31.03	0.40	0.10	0.03
	2015	0.71	30.89	0.40	0.09	0.02
	2016	0.87	31.09	0.36	0.11	0.01
Jambi	2013	0.86	29.64	0.37	0.29	0.02
	2014	0.87	29.77	0.39	0.30	0.02
	2015	0.95	29.32	0.42	0.32	0.03
	2016	0.92	29.46	0.39	0.32	0.04
Sumatera Selatan	2013	1.00	30.45	0.31	0.16	0.06
	2014	0.99	30.54	0.34	0.16	0.08
	2015	0.88	30.25	0.32	0.16	0.22
	2016	0.99	30.36	0.31	0.16	0.18
Bengkulu	2013	1.02	28.70	0.45	0.50	0.02
	2014	0.89	28.82	0.50	0.48	0.01
	2015	0.94	28.79	0.47	0.48	0.02
	2016	0.82	28.99	0.42	0.45	0.03
Lampung	2013	0.99	29.57	0.45	0.27	0.09
	2014	0.98	29.44	0.50	0.25	0.10
	2015	0.99	29.10	0.47	0.22	0.19
	2016	0.96	29.22	0.42	0.24	0.12
Kepulauan Bangka Belitung	2013	0.89	29.01	0.32	0.47	0.00

	2014	1.00	29.10	0.49	0.70	0.02
	2015	0.85	28.85	0.30	0.48	0.01
	2016	0.90	28.96	0.29	0.46	0.03
kepulauan riau	2013	0.86	29.13	0.32	0.23	0.03
	2014	0.90	29.17	0.37	0.24	0.08
	2015	0.99	28.98	0.40	0.28	0.20
	2016	0.98	28.99	0.37	0.30	0.08
DKI Jakarta	2013	0.84	33.64	0.68	0.00	0.00
	2014	0.82	33.68	0.71	0.00	0.00
	2015	0.91	33.67	0.76	0.00	0.00
	2016	0.87	33.72	0.69	0.00	0.00
Jawa Barat	2013	0.84	30.83	0.64	0.07	0.02
	2014	0.82	30.98	0.67	0.08	0.02
	2015	0.88	30.87	0.67	0.05	0.01
	2016	0.89	30.97	0.62	0.05	0.02
Jawa Tengah	2013	0.59	30.80	0.62	0.13	0.01
	2014	0.90	30.85	0.65	0.12	0.02
	2015	0.98	30.80	0.65	0.10	0.03
	2016	0.97	31.06	0.59	0.09	0.02
D.I. Yogyakarta	2013	0.87	29.47	0.47	0.32	0.00
	2014	0.86	29.59	0.47	0.29	0.00
	2015	0.91	29.30	0.47	0.27	0.00
	2016	0.96	29.43	0.76	0.42	0.00
Jawa Timur	2013	0.90	31.24	0.67	0.09	0.03
	2014	0.57	30.89	0.70	0.09	0.03
	2015	0.94	30.93	0.69	0.07	0.05
	2016	0.93	31.04	0.63	0.07	0.07
Banten	2013	0.84	30.00	0.66	0.10	0.02
	2014	0.82	30.16	0.68	0.11	0.03
	2015	0.88	29.95	0.68	0.09	0.02
	2016	0.89	29.94	0.63	0.08	0.02
Bali	2013	0.79	29.44	0.62	0.19	0.04
	2014	0.84	29.49	0.64	0.18	0.05
	2015	0.89	29.36	0.61	0.17	0.05
	2016	0.62	29.78	0.58	0.16	0.04
Nusa tenggara Barat	2013	0.99	30.04	0.36	0.36	0.01
	2014	0.95	30.11	0.40	0.35	0.01
	2015	0.95	30.02	0.40	0.32	0.01
	2016	0.92	30.11	0.34	0.28	0.01
Nusa tenggara Timur	2013	0.91	29.37	0.22	0.42	0.01
	2014	0.92	29.46	0.27	0.41	0.01

	2015	0.96	29.13	0.27	0.39	0.02
	2016	0.93	29.31	0.26	0.36	0.02
Kalimantan Barat	2013	0.96	29.21	0.41	0.35	0.02
	2014	0.97	29.36	0.44	0.35	0.04
	2015	1.00	29.56	0.42	0.35	0.04
	2016	0.96	29.66	0.37	0.33	0.03
Kalimantan Tengah	2013	0.89	29.87	0.39	0.38	0.01
	2014	0.95	29.96	0.40	0.37	0.01
	2015	0.84	29.82	0.36	0.39	0.05
	2016	0.77	29.89	0.33	0.36	0.04
Kalimantan Selatan	2013	0.89	29.96	0.58	0.16	0.03
	2014	0.89	30.00	0.60	0.15	0.04
	2015	0.93	29.95	0.57	0.12	0.03
	2016	0.93	30.03	0.48	0.15	0.03
Kalimantan Timur	2013	0.93	30.95	0.51	0.00	0.13
	2014	0.92	31.04	0.59	0.01	0.03
	2015	0.61	30.78	0.52	0.00	0.02
	2016	0.64	30.77	0.50	0.01	0.03
Kalimantan Utara	2013	0.20	26.57	0.00	0.00	0.00
	2014	0.35	28.01	0.01	0.01	0.00
	2015	0.71	28.22	0.26	0.45	0.05
	2016	0.69	28.76	0.22	0.44	0.02
Sulawesi Utara	2013	0.89	28.87	0.38	0.43	0.02
	2014	0.89	29.15	0.40	0.41	0.03
	2015	0.84	29.21	0.40	0.41	0.03
	2016	0.81	29.45	0.34	0.37	0.03
Sulawesi Tengah	2013	0.94	29.20	0.31	0.47	0.01
	2014	0.95	29.22	0.34	0.45	0.01
	2015	0.97	28.95	0.31	0.42	0.02
	2016	0.98	29.07	0.30	0.40	0.03
Sulawesi Selatan	2013	0.98	30.06	0.53	0.22	0.05
	2014	0.97	29.70	0.55	0.22	0.11
	2015	0.72	29.73	0.54	0.19	0.11
	2016	0.98	29.84	0.48	0.19	0.08
Sulawesi Tenggara	2013	0.85	29.55	0.26	0.50	0.06
	2014	0.86	29.63	0.27	0.48	0.05
	2015	0.84	29.65	0.27	0.48	0.05
	2016	0.85	29.73	0.27	0.43	0.04
Gorontalo	2013	0.92	28.23	0.20	0.62	0.01
	2014	0.93	28.34	0.23	0.61	0.01



	2015	0.95	28.08	0.21	0.64	0.00
	2016	0.97	28.18	0.20	0.56	0.01
Sulawesi Barat	2013	0.89	27.77	0.14	0.64	0.04
	2014	0.90	27.93	0.18	0.63	0.03
	2015	0.97	28.08	0.19	0.61	0.01
	2016	0.97	28.18	0.16	0.55	0.07
Maluku	2013	0.95	29.18	0.20	0.58	0.02
	2014	0.91	29.27	0.23	0.56	0.03
	2015	0.99	29.05	0.18	0.55	0.06
	2016	0.89	29.17	0.18	0.49	0.04
Maluku utara	2013	0.96	28.50	0.13	0.59	0.05
	2014	0.97	28.31	0.13	0.60	0.07
	2015	0.90	28.45	0.13	0.59	0.18
	2016	1.00	28.69	0.14	0.56	0.17
Papua	2013	0.82	30.46	0.08	0.22	0.00
	2014	0.91	30.70	0.09	0.19	0.00
	2015	0.96	30.41	0.08	0.19	0.00
	2016	0.92	30.58	0.08	0.20	0.02
Papua Barat	2013	0.77	29.75	0.04	0.19	0.02
	2014	0.77	29.95	0.05	0.19	0.01
	2015	0.93	29.70	0.13	0.51	0.04
	2016	0.89	29.83	0.05	0.20	0.08