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LAMPIRAN

LAMPIRAN

Lampiran 1. Ukuran pemerintah daerah

NO	Nama Provinsi	tahun	Besaran Anggaran	Besaran Aset	hasil
1	jawa tengah	2017	Rp 11,610,372,525,808.00	Rp 34,193,587,532,658.30	0.339548
		2018	Rp 1,612,602,481,841.54	Rp 36,382,807,647,907.40	0.044323
		2019	Rp 1,119,157,446,700.00	Rp 37,500,196,755,380.50	0.029844
		2020	Rp 861,343,812,527.00	Rp 37,222,304,291,653.20	0.023141
		2021	Rp 1,435,692,884,754.00	Rp 39,291,945,337,213.10	0.036539
2	jawa timur	2017	Rp 2,764,951,383,041.23	Rp 37,803,988,645,464.40	0.073139
		2018	Rp 4,565,392,081,739.92	Rp 40,152,357,354,190.90	0.113702
		2019	Rp 4,356,874,321,245.87	Rp 40,567,812,534,876.00	0.107397
		2020	Rp 4,079,381,410,799.00	Rp 41,930,873,976,718.80	0.097288
		2021	Rp 4,446,324,786,552.37	Rp 43,627,733,414,024.70	0.101915
3	bali	2017	Rp 408,311,832,886.74	Rp 8,720,279,937,842.38	0.046823
		2018	Rp 702,343,385,366.47	Rp 10,426,548,615,357.50	0.067361
		2019	Rp 831,815,527,448.65	Rp 10,880,737,340,756.50	0.076448
		2020	Rp 192,855,860,215.36	Rp 10,515,561,974,477.10	0.01834
		2021	Rp 850,341,671,769.52	Rp 11,944,020,532,836.50	0.071194
4	gorontalo	2017	Rp 89,084,223,270.86	Rp 2,190,800,930,831.97	0.040663
		2018	Rp 61,121,445,087.49	Rp 2,282,380,794,787.45	0.02678
		2019	Rp 62,738,723,094.62	Rp 2,326,599,624,058.46	0.026966
		2020	Rp 134,277,026,084.37	Rp 2,445,592,113,803.81	0.054906
		2021	Rp 235,787,137,656.04	Rp 2,538,966,358,552.39	0.092867
5	sumatra barat	2017	Rp 531,142,740,208.77	Rp 10,746,879,602,265.00	0.049423
		2018	Rp 501,905,482,962.72	Rp 10,618,211,428,227.00	0.047268
		2019	Rp 328,391,896,789.59	Rp 10,896,093,672,232.80	0.030138

NO	Nama Provinsi	tahun	Besaran Anggaran	Besaran Aset	hasil
		2020	Rp 260,850,624,206.07	Rp 10,661,142,348,895.90	0.024467
		2021	Rp 438,680,529,539.00	Rp 11,299,270,317,188.80	0.038824
6	kepulauan riau	2017	Rp 39,427,248,919.41	Rp 4,715,853,217,892.27	0.008361
		2018	Rp 119,762,452,305.32	Rp 5,916,976,292,334.79	0.02024
		2019	Rp 409,366,252,062.57	Rp 6,455,425,309,097.81	0.063414
		2020	Rp 54,513,966,142.81	Rp 6,492,351,536,326.48	0.008397
		2021	Rp 170,514,470,170.73	Rp 6,642,694,810,371.69	0.025669
7	jambi	2017	Rp 275,071,970,882.37	Rp 7,922,958,480,710.74	0.034718
		2018	Rp 457,071,970,882.36	Rp 8,495,832,583,828.62	0.0538
		2019	Rp 423,439,348,050.45	Rp 8,941,719,097,774.87	0.047355
		2020	Rp 390,557,369,202.47	Rp 8,872,161,712,952.12	0.044021
		2021	Rp 398,735,698,287.35	Rp 8,924,569,187,922.34	0.044678
8	kepulauan bangka belitung	2017	Rp 109,638,515,332.07	Rp 3,993,719,820,764.04	0.027453
		2018	Rp 302,270,663,669.62	Rp 4,254,552,715,678.37	0.071046
		2019	Rp 220,399,957,480.11	Rp 4,456,676,815,376.42	0.049454
		2020	Rp 495,367,318,602.62	Rp 4,465,483,911,765.08	0.110933
		2021	Rp 443,619,025,518.81	Rp 5,051,728,244,560.45	0.087815
9	bengkulu	2017	Rp 351,088,168,926.52	Rp 5,047,909,042,937.90	0.069551
		2018	Rp 213,318,214,221.04	Rp 5,734,757,413,715.43	0.037197
		2019	Rp 29,072,636,817.45	Rp 6,060,551,459,845.68	0.004797
		2020	Rp 102,542,595,053.49	Rp 6,234,568,776,321.77	0.016447
		2021	Rp 167,563,393,876.43	Rp 6,698,432,681,596.83	0.025015
10	lampung	2017	Rp 54,229,452,858.21	Rp 7,230,312,514,378.13	0.0075
		2018	Rp 93,876,882,791.31	Rp 8,885,680,474,126.98	0.010565
		2019	Rp 336,132,388,142.31	Rp 9,717,052,081,267.49	0.034592
		2020	Rp 190,917,079,139.04	Rp 11,231,997,705,317.70	0.016998

NO	Nama Provinsi	tahun	Besaran Anggaran	Besaran Aset	hasil
		2021	Rp 383,279,770,163.01	Rp 11,837,317,488,112.60	0.032379
11	banten	2017	Rp 752,409,135,894.14	Rp 16,045,134,326,314.70	0.046893
		2018	Rp 1,079,956,142,888.47	Rp 17,096,535,268,555.50	0.063168
		2019	Rp 894,367,659,207.43	Rp 17,276,095,739,865.70	0.051769
		2020	Rp 681,415,905,380.00	Rp 18,379,257,656,000.00	0.037075
		2021	Rp 570,105,320,721.00	Rp 19,532,116,588,324.00	0.029188
12	Dki Jakarta	2017	Rp 13,165,982,127,533.00	Rp 464,601,747,133,156.00	0.028338
		2018	Rp 9,755,082,722,776.00	Rp 492,902,439,208,040.00	0.019791
		2019	Rp 1,203,971,456,696.00	Rp 517,155,089,689,588.00	0.002328
		2020	Rp 5,165,696,290,359.00	Rp 520,360,899,906,272.00	0.009927
		2021	Rp 9,721,718,831,341.00	Rp 544,504,580,984,676.00	0.017854
13	Kalimantan Barat	2017	Rp 212,309,224,472.99	Rp 8,896,627,606,816.85	0.023864
		2018	Rp 364,906,208,031.77	Rp 11,394,528,632,394.90	0.032025
		2019	Rp 577,262,139,696.17	Rp 12,135,138,022,266.60	0.047569
		2020	Rp 313,019,267,918.62	Rp 12,527,094,214,802.40	0.024987
		2021	Rp 386,160,584,507.87	Rp 13,409,633,233,870.30	0.028797

Lampiran 2. Belanja Daerah

NO	Nama Provinsi	Tahun	Realisasi belanja	hasil
1	jawa tengah	2017	Rp24,478,632,557,339.00	30.82882
		2018	Rp26,187,587,329,000.00	30.89631
		2019	Rp18,456,935,979,539.00	30.54646
		2020	Rp19,004,867,768,862.00	30.57572
		2021	Rp18,346,501,547,715.00	30.54046
2	jawa timur	2017	Rp21,649,432,876,084.30	30.706
		2018	Rp23,609,392,399,513.80	30.79267
		2019	Rp29,564,645,101,806.00	31.0176
		2020	Rp34,280,709,120,323.70	31.1656
		2021	Rp31,904,776,417,444.00	31.09378
3	bali	2017	Rp4,359,804,225,759.63	29.10345
		2018	Rp6,259,367,608,393.14	29.4651
		2019	Rp4,403,625,560,597.87	29.11345
		2020	Rp4,916,723,387,079.43	29.22366
		2021	Rp6,270,667,217,646.29	29.4669
4	gorontalo	2017	Rp1,588,154,287,613.44	28.09359
		2018	Rp1,676,923,941,548.98	28.14798
		2019	Rp1,779,814,813,995.72	28.20753
		2020	Rp1,594,235,283,825.17	28.09742
		2021	Rp1,866,246,072,482.85	28.25495
5	sumatra barat	2017	Rp5,759,818,392,400.62	29.38193
		2018	Rp6,267,376,231,091.09	29.46638
		2019	Rp5,640,332,373,436.32	29.36096

NO	Nama Provinsi	Tahun	Realisasi belanja	hasil
		2020	Rp5,642,976,228,598.93	29.36143
		2021	Rp6,468,906,658,345.37	29.49803
6	kepulauan riau	2017	Rp2,765,620,839,246.00	28.64829
		2018	Rp2,948,292,431,209.19	28.71225
		2019	Rp3,153,016,717,443.07	28.77938
		2020	Rp3,310,488,568,730.02	28.82812
		2021	Rp3,128,651,962,447.81	28.77162
7	jambi	2017	Rp4,132,941,881,087.00	29.05001
		2018	Rp4,198,255,718,275.31	29.06569
		2019	Rp3,950,498,350,805.02	29.00486
		2020	Rp3,699,486,969,182.21	28.93922
		2021	Rp3,871,549,937,986.50	28.98468
8	kepulauan bangka belitung	2017	Rp1,905,537,124,943.42	28.27579
		2018	Rp1,932,426,946,667.40	28.2898
		2019	Rp2,264,022,634,746.31	28.44816
		2020	Rp2,203,628,597,880.09	28.42113
		2021	Rp2,115,893,278,614.96	28.3805
9	bengkulu	2017	Rp2,867,213,326,855.96	28.68436
		2018	Rp2,979,578,236,902.23	28.7228
		2019	Rp3,118,303,518,797.46	28.76831
		2020	Rp2,698,458,077,971.37	28.6237
		2021	Rp2,965,419,552,900.85	28.71804
10	lampung	2017	Rp5,849,113,363,359.33	29.39731
		2018	Rp6,328,527,777,151.81	29.47609
		2019	Rp5,583,637,872,353.68	29.35086
		2020	Rp5,735,949,754,037.69	29.37777

NO	Nama Provinsi	Tahun	Realisasi belanja	hasil
		2021	Rp6,001,065,854,900.13	29.42296
11	banten	2017	Rp5,516,251,426,101.44	29.33872
		2018	Rp5,946,397,192,323.98	29.41381
		2019	Rp6,302,387,765,445.00	29.47195
		2020	Rp8,042,075,183,602.00	29.71571
		2021	Rp8,232,682,356,853.00	29.73913
12	Dki Jakarta	2017	Rp50,721,960,241,767.00	31.55738
		2018	Rp61,053,848,818,057.00	31.74278
		2019	Rp64,099,287,469,013.00	31.79145
		2020	Rp51,716,860,929,662.00	31.5768
		2021	Rp61,231,460,250,253.00	31.74568
13	Kalimantan Barat	2017	Rp4,709,949,560,510.06	29.1807
		2018	Rp5,660,058,614,040.63	29.36446
		2019	Rp5,939,753,156,803.85	29.41269
		2020	Rp5,879,356,339,638.35	29.40247
		2021	Rp6,303,146,996,599.88	29.47207

Lampiran 3. Leverage

NO	Nama Provinsi	tahun	Total Utang	Total Ekuitas	hasil
1	jawa tengah	2017	Rp 369,458,500,479.62	Rp 33,824,129,032,178.70	0.010923
		2018	Rp 470,345,881,167.59	Rp 35,912,461,766,739.80	0.013097
		2019	Rp 399,197,714,864.26	Rp 37,100,999,040,516.20	0.01076
		2020	Rp 824,663,799,218.45	Rp 36,397,640,492,434.70	0.022657
		2021	Rp 383,270,068,724.08	Rp 38,908,675,266,489.00	0.009851
2	jawa timur	2017	Rp 1,255,737,208,278.31	Rp 36,548,256,537,186.10	0.034358
		2018	Rp 1,518,926,375,649.73	Rp 38,633,430,976,541.10	0.039316
		2019	Rp 968,274,659,112.56	Rp 39,879,445,353,571.30	0.02428
		2020	Rp 786,498,445,704.09	Rp 41,144,375,531,014.80	0.019116
		2021	Rp 710,717,566,789.71	Rp 42,916,995,847,234.00	0.01656
3	bali	2017	Rp 123,368,500,549.60	Rp 8,596,911,437,292.78	0.01435
		2018	Rp 156,762,314,133.18	Rp 10,269,786,301,213.30	0.015264
		2019	Rp 168,312,600,949.02	Rp 10,712,424,739,808.60	0.015712
		2020	Rp 160,015,626,310.79	Rp 10,355,546,348,165.30	0.015452
		2021	Rp 1,426,567,618,058.73	Rp 10,517,452,914,777.80	0.135638
4	gorontalo	2017	Rp 54,185,354,421.63	Rp 2,136,615,576,410.34	0.02536
		2018	Rp 58,869,280,615.12	Rp 2,223,511,514,268.33	0.026476
		2019	Rp 71,965,132,927.63	Rp 2,254,634,491,130.83	0.031919
		2020	Rp 78,673,658,937.20	Rp 2,445,592,113,803.81	0.03217
		2021	Rp 70,295,293,821.33	Rp 2,468,671,064,731.06	0.028475
5	sumatra barat	2017	Rp 224,544,601,805.67	Rp 10,522,335,000,495.30	0.02134
		2018	Rp 293,281,944,852.30	Rp 10,324,929,483,374.70	0.028405
		2019	Rp 298,469,831,446.49	Rp 10,606,623,840,766.30	0.02814
		2020	Rp 382,136,934,823.28	Rp 10,279,005,414,072.60	0.037176

NO	Nama Provinsi	tahun	Total Utang	Total Ekuitas	hasil
		2021	Rp 407,122,182,205.96	Rp 10,892,148,134,982.90	0.037378
6	kepulauan riau	2017	Rp 149,330,709,384.78	Rp 4,566,522,508,507.49	0.032701
		2018	Rp 303,001,920,391.15	Rp 5,613,974,371,943.44	0.053973
		2019	Rp 417,140,756,099.65	Rp 6,038,284,552,998.16	0.069083
		2020	Rp 459,425,971,449.05	Rp 6,032,425,971,449.05	0.076159
		2021	Rp 512,861,005,470.31	Rp 6,129,843,804,892.38	0.083666
7	jambi	2017	Rp 347,596,657,312.20	Rp 7,573,618,123,497.54	0.045896
		2018	Rp 445,044,323,195.12	Rp 8,057,882,601,633.50	0.055231
		2019	Rp 411,030,632,725.79	Rp 8,530,688,465,049.08	0.048183
		2020	Rp 359,582,193,995.66	Rp 8,512,579,518,956.46	0.042241
		2021	Rp 378,665,133,287.23	Rp 8,347,698,763,216.87	0.045362
8	kepulauan bangka belitung	2017	Rp 71,075,327,807.10	Rp 3,922,644,492,956.92	0.018119
		2018	Rp 223,874,892,226.72	Rp 4,030,677,823,451.65	0.055543
		2019	Rp 144,298,700,380.56	Rp 4,321,378,114,995.86	0.033392
		2020	Rp 118,818,903,636.53	Rp 4,346,665,008,128.56	0.027336
		2021	Rp 360,808,967,286.00	Rp 4,690,919,277,274.45	0.076916
9	bengkulu	2017	Rp 147,447,518,471.28	Rp 4,900,461,524,466.62	0.030088
		2018	Rp 292,580,564,960.22	Rp 5,442,176,848,755.21	0.053762
		2019	Rp 433,283,769,352.54	Rp 5,627,267,690,493.14	0.076997
		2020	Rp 418,341,140,836.06	Rp 5,827,035,251,154.08	0.071793
		2021	Rp 458,395,153,675.09	Rp 6,065,719,800,430.00	0.075571
10	lampung	2017	Rp 863,919,636,647.27	Rp 6,366,392,877,730.86	0.1357
		2018	Rp 1,269,515,207,876.75	Rp 7,616,165,266,250.23	0.166687
		2019	Rp 1,102,785,690,547.03	Rp 8,614,266,390,720.46	0.128019
		2020	Rp 873,388,365,230.16	Rp 10,358,609,340,087.50	0.084315
		2021	Rp 959,973,266,315.71	Rp 10,877,344,221,796.90	0.088254

NO	Nama Provinsi	tahun	Total Utang	Total Ekuitas	hasil
11	banten	2017	Rp 164,879,419,180.96	Rp 15,880,254,907,133.70	0.010383
		2018	Rp 268,978,514,736.66	Rp 16,827,556,753,818.90	0.015984
		2019	Rp 291,372,584,462.07	Rp 16,931,698,525,823.60	0.017209
		2020	Rp 2,008,280,875,331.00	Rp 16,370,976,789,669.00	0.122673
		2021	Rp 1,681,525,246,679.00	Rp 17,850,601,341,645.00	0.0942
12	Dki Jakarta	2017	Rp 2,678,827,970,459.00	Rp 461,922,919,162,697.00	0.005799
		2018	Rp 6,458,850,188,882.00	Rp 486,443,850,019,158.00	0.013278
		2019	Rp 10,582,694,275,107.00	Rp 506,572,395,414,381.00	0.020891
		2020	Rp 15,107,695,822,217.00	Rp 505,253,204,084,055.00	0.029901
		2021	Rp 19,975,312,518,107.00	Rp 524,529,268,466,569.00	0.038082
13	Kalimantan Barat	2017	Rp 2,808,090,522.33	Rp 8,893,819,516,294.52	0.000316
		2018	Rp 230,869,494,030.33	Rp 11,163,659,138,364.50	0.02068
		2019	Rp 245,881,765,726.36	Rp 11,889,256,256,540.20	0.020681
		2020	Rp 185,353,448,442.36	Rp 12,341,740,214,802.40	0.015018
		2021	Rp 137,294,394,473.00	Rp 13,409,633,233,870.30	0.010238

Lampiran 4. Opini Audit

NO	Nama Provinsi	tahun	WTP	WDP	TW	TMP	Dummy
1	jawa tengah	2017	4	0	0	0	1
		2018	4	0	0	0	1
		2019	4	0	0	0	1
		2020	4	0	0	0	1
		2021	4	0	0	0	1
2	jawa timur	2017	4	0	0	0	1
		2018	4	0	0	0	1
		2019	4	0	0	0	1
		2020	4	0	0	0	1
		2021	4	0	0	0	1
3	bali	2017	4	0	0	0	1
		2018	4	0	0	0	1
		2019	4	0	0	0	1
		2020	4	0	0	0	1
		2021	4	0	0	0	1
4	gorontalo	2017	4	0	0	0	1
		2018	4	0	0	0	1
		2019	4	0	0	0	1
		2020	4	0	0	0	1
		2021	4	0	0	0	1
5	sumatra barat	2017	4	0	0	0	1
		2018	4	0	0	0	1
		2019	4	0	0	0	1
		2020	4	0	0	0	1

NO	Nama Provinsi	tahun	WTP	WDP	TW	TMP	Dummy
		2021	4	0	0	0	1
6	kepulauan riau	2017	4	0	0	0	1
		2018	4	0	0	0	1
		2019	4	0	0	0	1
		2020	4	0	0	0	1
		2021	4	0	0	0	1
7	jambi	2017	4	0	0	0	1
		2018	4	0	0	0	1
		2019	4	0	0	0	1
		2020	4	0	0	0	1
		2021	4	0	0	0	1
8	kepulauan bangka belitung	2017	4	0	0	0	1
		2018	4	0	0	0	1
		2019	4	0	0	0	1
		2020	4	0	0	0	1
		2021	4	0	0	0	1
9	bengkulu	2017	4	0	0	0	1
		2018	4	0	0	0	1
		2019	4	0	0	0	1
		2020	4	0	0	0	1
		2021	4	0	0	0	1
10	lampung	2017	4	0	0	0	1
		2018	4	0	0	0	1
		2019	4	0	0	0	1
		2020	4	0	0	0	1
		2021	4	0	0	0	1

NO	Nama Provinsi	tahun	WTP	WDP	TW	TMP	Dummy
11	banten	2017	4	0	0	0	1
		2018	4	0	0	0	1
		2019	4	0	0	0	1
		2020	4	0	0	0	1
		2021	4	0	0	0	1
12	Dki Jakarta	2017	4	0	0	0	1
		2018	4	0	0	0	1
		2019	4	0	0	0	1
		2020	4	0	0	0	1
		2021	4	0	0	0	1
13	Kalimantan Barat	2017	4	0	0	0	1
		2018	0	3	0	0	0
		2019	4	0	0	0	1
		2020	4	0	0	0	1
		2021	4	0	0	0	1

Lampiran 5. Indeks Aksesibilitas IFRS

NO	Nama Provinsi	TAHUN	A	B	C	D	E	F	G	H	I	hasil	indeks
1	jawa tengah	2017	1	1	1	1	1	1	2	1	1	10	0.1
		2018	1	1	1	1	1	1	2	1	1	10	0.1
		2019	1	1	1	1	1	1	2	1	1	10	0.1
		2020	1	1	1	1	1	1	2	1	1	10	0.1
		2021	1	1	1	1	1	1	2	1	1	10	0.1
2	jawa timur	2017	1	1	1	1	0	0	2	1	1	8	0.08
		2018	1	1	1	1	0	0	2	1	1	8	0.08
		2019	1	1	1	1	0	0	2	1	1	8	0.08
		2020	1	1	1	1	0	0	2	1	1	8	0.08
		2021	1	1	1	1	0	0	2	1	1	8	0.08
3	bali	2017	1	0	1	1	1	0	2	1	1	8	0.08
		2018	1	0	1	1	1	0	2	1	1	8	0.08
		2019	1	0	1	1	1	0	2	1	1	8	0.08
		2020	1	0	1	1	1	0	2	1	1	8	0.08
		2021	1	0	1	1	1	0	2	1	1	8	0.08
4	gorontalo	2017	1	1	1	1	1	0	2	1	1	9	0.09
		2018	1	1	1	1	1	0	2	1	1	9	0.09
		2019	1	1	1	1	1	0	2	1	1	9	0.09
		2020	1	1	1	1	1	0	2	1	1	9	0.09
		2021	1	1	1	1	1	0	2	1	1	9	0.09
5	sumatra barat	2017	1	0	1	0	0	0	0	1	1	4	0.04
		2018	1	0	1	0	0	0	0	1	1	4	0.04
		2019	1	0	1	0	0	0	0	1	1	4	0.04
		2020	1	0	1	0	0	0	0	1	1	4	0.04

NO	Nama Provinsi	TAHUN	A	B	C	D	E	F	G	H	I	hasil	indeks
		2021	1	0	1	0	0	0	0	1	1	4	0.04
6	kepulauan riau	2017	1	1	1	1	1		2	1	1	10	0.1
		2018	1	1	1	1	1	1	2	1	1	10	0.1
		2019	1	1	1	1	1	1	2	1	1	10	0.1
		2020	1	1	1	1	1	1	2	1	1	10	0.1
		2021	1	1	1	1	1	1	2	1	1	10	0.1
7	jambi	2017	1	1	1	1	1	1	2	1	1	10	0.1
		2018	1	1	1	1	1	1	2	1	1	10	0.1
		2019	1	1	1	1	1	1	2	1	1	10	0.1
		2020	1	1	1	1	1	1	2	1	1	10	0.1
		2021	1	1	1	1	1	1	2	1	1	10	0.1
8	kepulauan bangka belitung	2017	1	1	1	1	1	1	1	1	1	9	0.09
		2018	1	1	1	1	1	1	1	1	1	9	0.09
		2019	1	1	1	1	1	1	1	1	1	9	0.09
		2020	1	1	1	1	1	1	1	1	1	9	0.09
		2021	1	1	1	1	1	1	1	1	1	9	0.09
9	bengkulu	2017	1	0	1	1	1	0	2	1	1	8	0.08
		2018	1	0	1	1	1	0	2	1	1	8	0.08
		2019	1	0	1	1	1	0	2	1	1	8	0.08
		2020	1	0	1	1	1	0	2	1	1	8	0.08
		2021	1	0	1	1	1	0	2	1	1	8	0.08
10	lampung	2017	1	0	1	0	0	0	2	1	1	6	0.06
		2018	1	0	1	0	0	0	2	1	1	6	0.06
		2019	1	0	1	0	0	0	2	1	1	6	0.06
		2020	1	0	1	0	0	0	2	1	1	6	0.06
		2021	1	0	1	0	0	0	2	1	1	6	0.06

NO	Nama Provinsi	TAHUN	A	B	C	D	E	F	G	H	I	hasil	indeks
11	banten	2017	1	0	1	1	0	0	0	1	1	5	0.05
		2018	1	0	1	1	0	0	0	1	1	5	0.05
		2019	1	0	1	1	0	0	0	1	1	5	0.05
		2020	1	0	1	1	0	0	0	1	1	5	0.05
		2021	1	0	1	1	0	0	0	1	1	5	0.05
12	Dki Jakarta	2017	1	0	1	0	1	1	2	1	1	8	0.08
		2018	1	0	1	0	1	1	2	1	1	8	0.08
		2019	1	0	1	0	1	1	2	1	1	8	0.08
		2020	1	0	1	0	1	1	2	1	1	8	0.08
		2021	1	0	1	0	1	1	2	1	1	8	0.08
13	Kalimantan Barat	2017	1	1	1	1	0	0	2	1	1	8	0.08
		2018	1	1	1	1	0	0	2	1	1	8	0.08
		2019	1	1	1	1	0	0	2	1	1	8	0.08
		2020	1	1	1	1	0	0	2	1	1	8	0.08
		2021	1	1	1	1	0	0	2	1	1	8	0.08

Hasil Olah Data

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Ukuran Pemda (X1)	65	,00	,34	,0448	,04562
Belanja Daerah (X2)	65	28,09	31,79	29,6017	1,13691
Leverage (X3)	65	,00	,17	,0471	,04361
Opini Audit (Z)	65	,00	1,00	,8923	,31240
IFR (Y)	65	,00	1,00	,8154	,39100
Valid N (listwise)	65				

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		65
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,33821025
Most Extreme Differences	Absolute	,155
	Positive	,077
	Negative	-,155
Test Statistic		,155
Asymp. Sig. (2-tailed)		,001 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		42
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,37015836
Most Extreme Differences	Absolute	,112
	Positive	,094
	Negative	-,112
Test Statistic		,112
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.

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	5,293	1,672		3,165	,003		
	Ukuran Pemda (X1)	2,376	1,163	,293	2,043	,048	,908	1,101
	Belanja Daerah (X2)	-,150	,054	-,395	-2,779	,009	,925	1,081
	Leverage (X3)	2,727	1,294	,303	2,107	,042	,906	1,104
	Opini Audit (Z)	-,387	,244	-,227	-1,584	,122	,913	1,095

a. Dependent Variable: IFR (Y)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,569	,292		1,946	,059
	Ukuran Pemda (X1)	,198	,608	,052	,325	,747
	Belanja Daerah (X2)	-,043	,034	-,201	-1,265	,214
	Leverage (X3)	-,957	,721	-,213	-1,327	,193
	Opini Audit (Z)	-,079	,102	-,124	-,775	,444

a. Dependent Variable: ABS_RES

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,637 ^a	,406	,338	,24227	1,997

a. Predictors: (Constant), Lag_Z, Lag_X3, Lag_X2, Lag_X1

b. Dependent Variable: Lag_Y

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,664 ^a	,441	,326	,36536

a. Predictors: (Constant), LEV*OA, SIZE*OA, Belanja Daerah (X2), Opini Audit (Z), BD*OA, Leverage (X3), Ukuran Pemda (X1)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3,580	7	,511	3,832	,004 ^b
	Residual	4,539	34	,133		
	Total	8,119	41			

a. Dependent Variable: IFR (Y)

b. Predictors: (Constant), LEV*OA, SIZE*OA, Belanja Daerah (X2), Opini Audit (Z), BD*OA, Leverage (X3), Ukuran Pemda (X1)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4,567	1,652		2,764	,009
	Ukuran Pemda (X1)	-10,393	5,021	-1,283	-2,070	,046
	Belanja Daerah (X2)	-,122	,055	-,322	-2,222	,033
	Leverage (X3)	4,364	2,105	,485	2,073	,046
	Opini Audit (Z)	-,802	,361	-,470	-2,219	,033
	SIZE*OA	12,480	4,954	1,567	2,519	,017
	BD*OA	,013	,009	,296	1,422	,164
	LEV*OA	-2,235	2,368	-,237	-,944	,352

a. Dependent Variable: IFR (Y)