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LAMPIRAN

Lampiran 1. Statistik Deskriptif

Hasil Regresi Fixed Effect Model

Dependent Variable: FS?
 Method: Pooled Least Squares
 Date: 06/15/23 Time: 23:30
 Sample: 2008 2021
 Included observations: 14
 Cross-sections included: 20
 Total pool (balanced) observations: 280

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-14.22860	0.893285	-15.92839	0.0000
LOGBM?	0.145915	0.035544	4.105205	0.0001
LOGDAU?	0.571304	0.052929	10.79386	0.0000
PERTUMBUHAN?	-0.035341	0.006282	-5.625412	0.0000
Fixed Effects (Cross)				
_SELAYAR--C	-0.060022			
_BULUKUMBA--C	-0.178632			
_BANTAENG--C	0.397860			
_JENEPONTO--C	-0.280479			
_TAKALAR--C	-0.001007			
_GOWA--C	-0.063911			
_SINJAI--C	-0.162507			
_PANGKEP--C	0.826280			
_BARRU--C	0.094794			
_BONE--C	-0.513890			
_SOPPENG--C	-0.133322			
_WAJO--C	-0.195663			
_SIDRAP--C	-0.054123			
_PINRANG--C	-0.113725			
_ENREKANG--C	-0.188788			
_LUWU--C	-0.220629			
_TORAJA--C	-0.202378			
_LUWU_UTARA--C	-0.138706			
_PAREPARE--C	0.722367			
_PALOPO--C	0.466481			

Effects Specification

Cross-section fixed (dummy variables)

Root MSE	0.214778	R-squared	0.759176
Mean dependent var	-0.256102	Adjusted R-squared	0.738561
S.D. dependent var	0.438446	S.E. of regression	0.224182
Akaike info criterion	-0.074141	Sum squared resid	12.91625
Schwarz criterion	0.224431	Log likelihood	33.37970
Hannan-Quinn criter.	0.045617	F-statistic	36.82586
Durbin-Watson stat	1.375377	Prob(F-statistic)	0.000000

Uji Chow

Redundant Fixed Effects Tests
Pool: PANEL
Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	29.644202	(19,257)	0.0000
Cross-section Chi-square	324.945798	19	0.0000

Uji Hausman

Correlated Random Effects - Hausman Test
Pool: PANEL
Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	8.406682	3	0.0383

Uji Lagrange Multiplier

Lagrange Multiplier Tests for Random Effects
Null hypotheses: No effects
Alternative hypotheses: Two-sided (Breusch-Pagan) and one-sided (all others) alternatives

	Test Hypothesis		
	Cross-section	Time	Both
Breusch-Pagan	685.4116 (0.0000)	11.30999 (0.0008)	696.7216 (0.0000)
Honda	26.18037 (0.0000)	3.363034 (0.0004)	20.89034 (0.0000)
King-Wu	26.18037 (0.0000)	3.363034 (0.0004)	19.27817 (0.0000)
fStandardized Honda	27.33117 (0.0000)	4.259811 (0.0000)	18.77031 (0.0000)
Standardized King-Wu	27.33117 (0.0000)	4.259811 (0.0000)	17.19923 (0.0000)
Gourieroux, et al.	--	--	696.7216 (0.0000)

Uji Multikolinearitas

	LOGBM	LOGDAU	PERTUMBUHAN
LOGBM	1.000000	0.589153	-0.106658
LOGDAU	0.589153	1.000000	-0.172148
PERTUMBUHAN	-0.106658	-0.172148	1.000000

Uji Heteroskedastisitas

Dependent Variable: RESABS
 Method: Panel Least Squares
 Date: 08/08/23 Time: 07:07
 Sample: 2008 2021
 Periods included: 14
 Cross-sections included: 20
 Total panel (balanced) observations: 280

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.131749	0.538517	0.244652	0.8069
LOGBM	0.045268	0.021428	2.112611	0.1356
LOGDAU	-0.039655	0.031908	-1.242790	0.2151
PERTUMBUHAN	-0.008118	0.003787	-2.143404	0.5330

Effects Specification

Cross-section fixed (dummy variables)

Root MSE	0.129479	R-squared	0.315075
Mean dependent var	0.147148	Adjusted R-squared	0.256443
S.D. dependent var	0.156731	S.E. of regression	0.135149
Akaike info criterion	-1.086313	Sum squared resid	4.694137
Schwarz criterion	-0.787741	Log likelihood	175.0838
Hannan-Quinn criter.	-0.966555	F-statistic	5.373789
Durbin-Watson stat	1.786408	Prob(F-statistic)	0.000000

Lampiran 2. Tabulasi Data Variabel

1. Data Mentah

Kabupaten /Kota	Tahun	Pajak Daerah (Rp)	Jumlah Penduduk (Jiwa)	Pajak Perkapita (Rp)	Z-score	BM (Rp)	DAU (Rp)	PE (%)
Selayar	2008	1,213,105	119,811	10.13	-0.633	100,509,000	243,377,000	7.27
Selayar	2009	1,422,255	121,749	11.68	-0.621	150,427,724	252,361,321	7.89
Selayar	2010	1,716,100	122,055	14.06	-0.603	69,390,183	259,174,593	8.01
Selayar	2011	1,541,502	124,104	12.42	-0.615	79,253,484	304,170,107	8.52
Selayar	2012	1,550,000	125,603	12.34	-0.616	88,611,655	365,634,515	9.18
Selayar	2013	2,457,848	127,220	19.32	-0.563	155,768,157	421,256,593	8.18
Selayar	2014	3,307,000	128,744	25.69	-0.515	203,983,033	458,019,013	9.01
Selayar	2015	6,087,786	130,077	46.80	-0.355	182,359,602	479,393,610	8.83
Selayar	2016	4,952,000	131,266	37.72	-0.424	249,192,343	535,836,163	7.35
Selayar	2017	7,840,796	132,308	59.26	-0.261	173,007,970	531,175,255	7.61
Selayar	2018	6,837,500	133,315	51.29	-0.321	293,393,814	580,780,803	8.75
Selayar	2019	8,919,726	134,286	66.42	-0.207	178,990,805	600,422,533	7.68
Selayar	2020	7,963,534	137,071	58.10	-0.270	310,573,771	627,696,649	-1.78
Selayar	2021	10,560,782	137,974	76.54	-0.130	234,471,060	578,680,942	4.02
Bulukumba	2008	7,473,000	390,543	19.13	-0.565	188,994,000	363,390,000	8.06
Bulukumba	2009	3,730,537	394,746	9.45	-0.638	120,856,245	370,482,061	6.47
Bulukumba	2010	8,746,288	394,560	22.17	-0.542	116,522,405	383,218,454	6.27
Bulukumba	2011	5,376,205	399,000	13.47	-0.607	139,172,112	431,119,799	6.38
Bulukumba	2012	7,437,269	401,897	18.51	-0.569	102,962,252	520,529,199	8.97
Bulukumba	2013	8,117,234	404,896	20.05	-0.558	147,497,760	591,388,184	8.01
Bulukumba	2014	18,205,156	407,775	44.65	-0.372	199,138,760	653,897,726	8.54
Bulukumba	2015	22,670,379	410,241	55.26	-0.291	325,437,878	712,895,671	5.62
Bulukumba	2016	28,028,080	412,681	67.92	-0.195	249,192,343	535,836,163	6.79
Bulukumba	2017	29,579,398	414,791	71.31	-0.170	344,329,475	704,064,918	6.89
Bulukumba	2018	34,338,866	416,773	82.39	-0.086	353,563,422	705,099,263	5.05
Bulukumba	2019	31,865,091	418,627	76.12	-0.133	280,825,755	737,200,482	5.49
Bulukumba	2020	31,138,614	437,607	71.16	-0.171	300,094,683	743,918,212	0.43
Bulukumba	2021	62,796,218	440,090	142.69	0.370	306,474,864	681,648,431	4.76
Bantaeng	2008	1,278,193	172,849	7.39	-0.654	113,257,889	224,668,230	6.73
Bantaeng	2009	2,042,084	174,176	11.72	-0.621	114,794,187	227,500,507	7.32
Bantaeng	2010	2,291,800	176,699	12.97	-0.611	87,789,755	235,865,974	7.9
Bantaeng	2011	2,826,237	178,596	15.82	-0.590	108,862,652	285,057,263	8.43
Bantaeng	2012	2,284,130	198,800	11.49	-0.623	89,939,474	325,057,232	8.49
Bantaeng	2013	4,183,081	181,006	23.11	-0.535	130,842,319	379,463,356	8.82
Bantaeng	2014	3,295,950	182,283	18.08	-0.573	145,444,330	47,287,960	8.33
Bantaeng	2015	7,405,931	183,240	40.42	-0.404	113,566,515	444,919,431	6.64

Kabupaten /Kota	Tahun	Pajak Daerah (Rp)	Jumlah Penduduk (Jiwa)	Pajak Perkapita (Rp)	Z-score	BM (Rp)	DAU (Rp)	PE (%)
Bantaeng	2016	12,804,476	184,460	69.42	-0.184	288,126,952	497,448,542	7.39
Bantaeng	2017	10,182,544	185,520	54.89	-0.294	229,547,101	493,079,256	7.31
Bantaeng	2018	46,885,302	186,525	251.36	1.193	278,503,305	494,749,032	8.13
Bantaeng	2019	18,361,699	187,472	97.94	0.032	234,491,063	528,840,582	10.8
Bantaeng	2020	24,329,317	196,716	123.68	0.227	126,529,716	476,988,410	0.52
Bantaeng	2021	55,232,279	197,886	279.11	1.403	182,712,492	483,496,615	8.86
Jeneponto	2008	1,540,000	332,334	4.63	-0.674	143,043,000	296,146,000	5.78
Jeneponto	2009	1,096,407	334,175	3.28	-0.685	94,644,896	302,307,231	5.38
Jeneponto	2010	2,590,017	342,700	7.56	-0.652	89,698,609	314,827,177	7.25
Jeneponto	2011	2,902,896	346,308	8.38	-0.646	137,513,136	355,584,155	7.32
Jeneponto	2012	2,645,720	348,680	7.59	-0.652	180,331,285	437,703,926	7.27
Jeneponto	2013	4,800,820	351,111	13.67	-0.606	147,496,834	494,087,427	6.97
Jeneponto	2014	7,861,594	353,287	22.25	-0.541	149,574,852	542,150,883	7.93
Jeneponto	2015	8,959,130	355,446	25.21	-0.519	273,345,115	571,867,452	6.54
Jeneponto	2016	9,046,150	357,840	25.28	-0.518	348,633,175	622,189,918	8.37
Jeneponto	2017	12,231,464	359,920	33.98	-0.452	203,550,626	623,747,607	8.25
Jeneponto	2018	12,455,000	361,892	34.42	-0.449	213,207,067	627,644,516	6.29
Jeneponto	2019	16,702,874	363,755	45.92	-0.362	289,879,925	674,702,522	5.47
Jeneponto	2020	16,248,763	401,610	40.46	-0.403	225,366,707	613,992,950	0.16
Jeneponto	2021	22,432,178	405,508	55.32	-0.291	172,176,464	624,726,479	5.4
Takalar	2008	1,459,000	255,154	5.72	-0.666	173,534,000	294,665,000	6.19
Takalar	2009	2,025,893	257,974	7.85	-0.650	94,282,865	292,181,834	6.58
Takalar	2010	2,092,500	269,603	7.76	-0.651	67,110,035	304,060,484	6.85
Takalar	2011	2,804,935	273,891	10.24	-0.632	108,410,357	334,534,656	7.34
Takalar	2012	3,507,000	277,218	12.65	-0.614	98,034,330	409,280,603	7.4
Takalar	2013	4,115,632	280,590	14.67	-0.598	101,041,011	479,073,701	7.33
Takalar	2014	5,504,845	283,762	19.40	-0.563	128,167,152	565,195,363	9.76
Takalar	2015	9,470,497	286,596	33.04	-0.459	211,523,915	554,136,141	8.42
Takalar	2016	16,108,558	189,004	85.23	-0.064	276,383,826	597,985,640	9.61
Takalar	2017	24,462,341	291,110	84.03	-0.073	220,883,312	590,649,260	7.37
Takalar	2018	18,458,558	293,136	62.97	-0.233	186,782,990	595,466,518	6.66
Takalar	2019	18,231,339	295,078	61.78	-0.242	197,015,570	627,235,384	6.87
Takalar	2020	34,947,664	300,853	116.16	0.170	83,753,719	574,658,219	-0.61
Takalar	2021	74,447,500	410,639	181.30	0.663	147,238,280	583,626,582	5.05
Gowa	2008	6,717,000	605,876	11.09	-0.626	98,897,000	417,799,000	6.92
Gowa	2009	11,305,904	617,317	18.31	-0.571	216,293,952	431,022,935	7.99
Gowa	2010	8,146,192	652,941	12.48	-0.615	135,497,335	431,084,400	6.05
Gowa	2011	25,728,022	668,875	38.46	-0.418	141,259,906	470,558,694	6.2
Gowa	2012	19,618,000	682,597	28.74	-0.492	141,767,846	586,415,307	7.28

Kabupaten /Kota	Tahun	Pajak Daerah (Rp)	Jumlah Penduduk (Jiwa)	Pajak Perkapita (Rp)	Z-score	BM (Rp)	DAU (Rp)	PE (%)
Gowa	2013	57,085,943	696,096	82.01	-0.089	246,132,320	670,579,761	7.78
Gowa	2014	59,040,000	709,386	83.23	-0.080	337,698,932	746,700,092	7.17
Gowa	2015	72,080,464	721,623	99.89	0.047	385,801,162	795,078,108	6.79
Gowa	2016	65,675,635	732,587	89.65	-0.031	291,273,487	850,677,296	7.61
Gowa	2017	89,747,691	742,342	120.90	0.206	477,894,304	835,733,631	7.21
Gowa	2018	86,564,635	751,981	115.12	0.162	475,789,613	837,326,483	7.14
Gowa	2019	112,451,239	761,491	147.67	0.408	428,521,079	887,926,896	7.46
Gowa	2020	115,543,741	765,836	150.87	0.432	370,451,454	808,650,245	1.76
Gowa	2021	107,179,635	773,315	138.60	0.339	651,332,726	822,135,097	7.26
Sinjai	2008	1,949,000	225,943	8.63	-0.644	205,056,000	284,002,000	7.45
Sinjai	2009	2,391,126	228,304	10.47	-0.630	155,799,214	288,763,346	7.02
Sinjai	2010	2,630,300	228,879	11.49	-0.622	140,160,205	295,531,515	6.03
Sinjai	2011	3,035,576	231,425	13.12	-0.610	119,060,939	345,565,193	5.9
Sinjai	2012	3,452,565	233,200	14.81	-0.597	931,245,111	416,771,464	6.33
Sinjai	2013	4,577,272	234,886	19.49	-0.562	108,183,932	474,528,814	7.29
Sinjai	2014	8,146,200	236,497	34.45	-0.449	141,031,451	521,628,340	6.98
Sinjai	2015	10,812,470	237,966	45.44	-0.366	195,122,366	541,097,983	7.55
Sinjai	2016	9,669,594	239,514	40.37	-0.404	300,713,564	596,296,644	7.09
Sinjai	2017	14,326,760	240,856	59.48	-0.259	270,131,921	585,821,629	7.23
Sinjai	2018	12,470,942	242,127	51.51	-0.320	245,657,095	585,911,082	7.44
Sinjai	2019	16,419,188	243,323	67.48	-0.199	173,223,515	611,802,671	6.12
Sinjai	2020	14,336,813	159,478	89.90	-0.029	308,267,430	551,234,025	1.55
Sinjai	2021	15,832,785	261,366	60.58	-0.251	252,148,708	559,872,682	5.23
Maros	2008	8,059,000	303,211	26.58	-0.508	221,524,000	312,182,000	5.61
Maros	2009	10,545,907	306,687	34.39	-0.449	121,391,506	316,391,024	6.27
Maros	2010	14,033,000	319,002	43.99	-0.377	131,925,994	343,251,145	7.03
Maros	2011	30,571,875	324,097	94.33	0.004	125,212,982	358,603,014	7.57
Maros	2012	31,500,000	327,998	96.04	0.017	144,502,156	455,829,227	8
Maros	2013	42,059,791	331,796	126.76	0.250	259,777,475	540,383,322	6.28
Maros	2014	59,199,000	335,596	176.40	0.626	326,574,666	614,598,482	4.73
Maros	2015	64,898,606	338,917	191.49	0.740	325,693,299	645,209,768	8.44
Maros	2016	71,301,000	342,484	208.19	0.866	368,172,663	704,125,166	9.5
Maros	2017	102,810,769	345,626	297.46	1.542	359,172,376	691,755,951	6.81
Maros	2018	104,190,000	348,682	298.81	1.552	416,105,258	697,947,111	6.19
Maros	2019	134,893,947	351,649	383.60	2.194	365,673,134	746,051,655	1.24
Maros	2020	109,975,450	391,774	280.71	1.415	369,025,946	666,954,323	-10.9
Maros	2021	166,280,000	396,924	418.92	2.461	389,168,764	738,574,547	1.36
Pangkep	2008	23,182,000	295,137	78.55	-0.115	218,176,000	326,056,000	7.16
Pangkep	2009	26,179,752	298,701	87.65	-0.046	192,148,423	332,583,364	5.91

Kabupaten /Kota	Tahun	Pajak Daerah (Rp)	Jumlah Penduduk (Jiwa)	Pajak Perkapita (Rp)	Z-score	BM (Rp)	DAU (Rp)	PE (%)
Pangkep	2010	39,473,309	305,737	129.11	0.268	115,056,998	350,721,616	6.34
Pangkep	2011	32,846,012	310,288	105.86	0.092	150,395,397	385,552,312	9.17
Pangkep	2012	36,512,534	313,722	116.38	0.171	153,547,875	485,962,003	9.61
Pangkep	2013	65,498,191	317,110	206.55	0.854	208,219,867	566,929,217	9.33
Pangkep	2014	62,909,499	320,293	196.41	0.777	305,729,438	623,418,990	10.4
Pangkep	2015	72,530,832	323,304	224.34	0.988	404,953,048	650,132,194	7.63
Pangkep	2016	72,835,110	326,480	223.09	0.979	410,300,515	701,629,223	8.31
Pangkep	2017	72,915,174	329,272	221.44	0.967	352,881,445	689,947,090	6.6
Pangkep	2018	76,947,960	331,979	231.79	1.045	294,566,051	752,773,975	4.76
Pangkep	2019	74,881,677	334,597	223.80	0.984	235,344,441	784,495,577	6.41
Pangkep	2020	80,514,014	345,775	232.85	1.053	196,626,543	713,388,948	-1.69
Pangkep	2021	95,932,829	348,230	275.49	1.376	206,635,389	724,314,014	3.46
Barru	2008	1,873,488	161,732	11.58	-0.622	152,786,327	248,994,950	6.98
Barru	2009	2,543,376	162,985	15.60	-0.591	220,853,237	252,533,641	5.72
Barru	2010	2,900,000	165,983	17.47	-0.577	136,306,859	265,533,877	6.54
Barru	2011	2,696,291	167,511	16.10	-0.588	157,856,054	299,206,618	7.41
Barru	2012	4,175,000	168,397	24.79	-0.522	80,311,350	358,904,488	7.77
Barru	2013	5,091,144	169,302	30.07	-0.482	208,219,867	417,942,379	7.87
Barru	2014	9,170,000	170,316	53.84	-0.302	120,446,082	471,135,015	7.35
Barru	2015	10,425,114	171,140	60.92	-0.248	149,060,035	488,014,810	6.32
Barru	2016	8,670,000	171,977	50.41	-0.328	228,492,468	519,152,475	6.01
Barru	2017	22,134,247	172,694	128.17	0.261	345,267,024	510,227,516	6.48
Barru	2018	14,615,000	173,357	84.31	-0.071	267,368,759	510,978,699	7.11
Barru	2019	20,392,597	173,965	117.22	0.178	218,826,518	531,962,179	7.41
Barru	2020	17,444,416	184,452	94.57	0.006	127,312,792	491,478,886	0.87
Barru	2021	18,670,000	185,525	100.63	0.052	102,545,145	498,613,623	4.77
Bone	2008	5,370,000	705,717	7.61	-0.652	212,869,000	529,000,000	7.24
Bone	2009	4,512,133	711,748	6.34	-0.661	204,070,209	531,911,941	7.51
Bone	2010	7,485,340	717,682	10.43	-0.631	147,186,677	541,715,851	7.63
Bone	2011	7,453,780	724,923	10.28	-0.632	132,147,722	622,119,055	6.2
Bone	2012	10,948,080	729,516	15.01	-0.596	222,681,932	754,025,482	8.01
Bone	2013	14,573,196	734,119	19.85	-0.559	281,187,378	867,813,851	6.3
Bone	2014	29,406,819	738,515	39.82	-0.408	209,579,371	950,401,934	9.53
Bone	2015	35,125,638	742,527	47.31	-0.351	304,197,876	977,807,065	8.3
Bone	2016	35,083,033	745,864	47.04	-0.353	320,949,024	1,088,618,062	9.01
Bone	2017	44,726,076	748,711	59.74	-0.257	392,703,473	1,069,494,543	8.41
Bone	2018	38,583,033	751,323	51.35	-0.321	255,494,149	1,070,426,493	8.91
Bone	2019	54,776,703	753,694	72.68	-0.159	332,702,620	1,116,830,949	7.01
Bone	2020	54,738,945	801,775	68.27	-0.193	327,996,419	1,000,527,318	-0.25

Kabupaten /Kota	Tahun	Pajak Daerah (Rp)	Jumlah Penduduk (Jiwa)	Pajak Perkapita (Rp)	Z-score	BM (Rp)	DAU (Rp)	PE (%)
Bone	2021	53,902,080	806,750	66.81	-0.204	698,281,499	1,000,527,318	5.53
Soppeng	2008	2,319,332	229,502	10.11	-0.633	123,834,530	317,489,920	7.76
Soppeng	2009	2,345,204	230,744	10.16	-0.633	132,710,582	320,703,916	6.81
Soppeng	2010	2,352,424	223,826	10.51	-0.630	56,761,636	332,095,212	4.45
Soppeng	2011	2,931,027	224,804	13.04	-0.611	111,146,743	375,837,238	7.95
Soppeng	2012	3,147,295	225,180	13.98	-0.604	94,913,873	446,410,179	7.48
Soppeng	2013	4,282,985	225,512	18.99	-0.566	123,884,355	517,805,122	7.23
Soppeng	2014	8,534,506	225,709	37.81	-0.423	166,093,334	569,126,996	6.89
Soppeng	2015	11,219,938	226,057	49.63	-0.334	225,924,896	589,049,244	5.11
Soppeng	2016	10,196,100	226,867	44.94	-0.369	281,820,149	635,967,768	8.14
Soppeng	2017	14,730,111	227,545	64.73	-0.220	299,133,619	624,804,701	8.29
Soppeng	2018	11,738,000	228,153	51.45	-0.320	242,597,766	624,626,898	8.11
Soppeng	2019	19,178,663	228,686	83.86	-0.075	263,156,554	649,192,878	7.69
Soppeng	2020	19,481,180	235,167	82.84	-0.083	230,490,769	588,492,344	2.19
Soppeng	2021	19,740,000	235,574	83.80	-0.075	216,437,045	598,351,484	6.15
Wajo	2008	3,269,000	378,512	8.64	-0.644	234,813,000	336,188,000	7.4
Wajo	2009	5,001,808	381,066	13.13	-0.610	190,450,280	352,944,661	5.1
Wajo	2010	4,390,000	385,109	11.40	-0.623	218,466,822	364,822,715	5.71
Wajo	2011	6,787,503	387,815	17.50	-0.577	207,351,874	413,733,921	10.9
Wajo	2012	6,989,575	389,284	17.95	-0.574	247,211,082	513,517,200	8.71
Wajo	2013	10,089,663	390,603	25.83	-0.514	174,538,991	592,275,827	6.92
Wajo	2014	18,875,500	391,980	48.15	-0.345	270,696,214	631,247,160	9.67
Wajo	2015	24,696,358	393,132	62.82	-0.234	332,925,096	652,585,413	7.06
Wajo	2016	23,444,652	395,781	59.24	-0.261	391,902,956	722,487,872	4.98
Wajo	2017	31,992,174	398,081	80.37	-0.101	360,536,996	710,492,759	5.21
Wajo	2018	31,524,314	400,684	78.68	-0.114	226,112,070	714,224,148	1.08
Wajo	2019	37,334,126	298,842	124.93	0.236	385,032,159	753,977,048	4.06
Wajo	2020	37,558,327	319,990	117.37	0.179	296,783,154	676,935,175	-1.17
Wajo	2021	37,570,990	379,396	99.03	0.040	280,194,597	690,149,083	6.77
Sidrap	2008	2,935,000	250,666	11.71	-0.621	220,027,000	296,500,000	8.23
Sidrap	2009	3,237,058	252,483	12.82	-0.612	185,579,104	306,792,280	6.66
Sidrap	2010	3,901,000	271,911	14.35	-0.601	198,268,412	318,050,275	4.45
Sidrap	2011	4,986,302	276,327	18.04	-0.573	127,721,050	369,710,676	11.8
Sidrap	2012	5,623,421	279,810	20.10	-0.557	132,258,243	432,894,860	8.37
Sidrap	2013	8,303,005	283,307	29.31	-0.488	127,050,231	499,699,573	6.93
Sidrap	2014	15,263,469	286,610	53.26	-0.306	188,906,226	533,655,220	7.87
Sidrap	2015	21,125,803	289,482	72.98	-0.157	326,972,728	574,364,767	8.03
Sidrap	2016	28,858,369	292,126	98.79	0.038	481,629,367	618,402,978	8.81
Sidrap	2017	24,915,002	294,445	84.62	-0.069	434,635,862	608,140,939	7.09

Kabupaten /Kota	Tahun	Pajak Daerah (Rp)	Jumlah Penduduk (Jiwa)	Pajak Perkapita (Rp)	Z-score	BM (Rp)	DAU (Rp)	PE (%)
Sidrap	2018	29,754,257	374,460	79.46	-0.108	446,263,896	610,506,232	5.02
Sidrap	2019	33,619,376	376,784	89.23	-0.034	262,446,109	649,569,016	4.65
Sidrap	2020	38,266,173	403,994	94.72	0.007	233,523,485	585,992,758	-0.59
Sidrap	2021	35,963,880	323,194	111.28	0.133	252,771,001	594,592,535	5.54
Pinrang	2008	3,321,000	346,988	9.57	-0.637	132,618,000	340,756,000	6.73
Pinrang	2009	4,584,426	351,042	13.06	-0.611	150,412,972	346,659,515	7.65
Pinrang	2010	4,000,000	351,118	11.39	-0.623	113,696,979	365,266,099	6.22
Pinrang	2011	5,178,637	355,312	14.57	-0.599	177,215,942	419,945,865	7.12
Pinrang	2012	5,141,057	358,312	14.35	-0.601	132,278,977	502,508,309	8.27
Pinrang	2013	9,469,550	361,293	26.21	-0.511	137,921,846	574,244,531	7.27
Pinrang	2014	12,178,728	364,087	33.45	-0.456	190,115,628	629,285,550	8.11
Pinrang	2015	19,274,384	366,583	52.58	-0.312	268,597,152	654,520,422	8.24
Pinrang	2016	16,277,728	369,490	44.05	-0.376	337,107,083	702,399,157	7.44
Pinrang	2017	24,709,041	372,028	66.42	-0.207	257,496,784	690,060,262	7.84
Pinrang	2018	22,923,953	205,254	111.69	0.136	151,662,300	693,794,315	6.91
Pinrang	2019	29,855,767	206,881	144.31	0.383	155,704,603	744,790,264	6.53
Pinrang	2020	31,362,250	225,172	139.28	0.345	237,109,010	673,175,379	0.44
Pinrang	2021	29,165,564	407,371	71.59	-0.168	257,846,826	683,320,559	5.04
Enrekang	2008	1,529,000	188,070	8.13	-0.648	191,482,000	252,233,000	6.49
Enrekang	2009	1,870,594	190,576	9.82	-0.635	142,717,929	263,559,594	6.62
Enrekang	2010	1,604,000	190,248	8.43	-0.646	112,795,392	266,105,385	4.99
Enrekang	2011	1,910,401	192,822	9.91	-0.634	101,765,523	302,334,058	6.91
Enrekang	2012	1,804,000	194,606	9.27	-0.639	109,946,447	384,422,103	7.18
Enrekang	2013	3,413,931	196,394	17.38	-0.578	103,502,560	436,542,180	5.84
Enrekang	2014	4,966,000	198,194	25.06	-0.520	114,158,792	480,887,270	5.99
Enrekang	2015	7,340,370	199,867	36.73	-0.432	257,924,166	526,156,286	6.91
Enrekang	2016	8,134,000	201,839	40.30	-0.404	352,246,121	543,890,364	7.64
Enrekang	2017	8,714,539	203,573	42.81	-0.385	200,432,679	534,335,959	6.84
Enrekang	2018	12,745,000	360,537	35.35	-0.442	188,386,914	534,335,959	3.26
Enrekang	2019	10,523,207	363,754	28.93	-0.491	163,345,178	565,009,533	5.43
Enrekang	2020	12,592,295	365,608	34.44	-0.449	224,033,079	505,093,860	1.25
Enrekang	2021	14,659,000	227,520	64.43	-0.222	642,045,066	512,848,721	6.36
Luwu	2008	2,867,000	324,229	8.84	-0.643	106,187,000	318,300,000	5.74
Luwu	2009	3,889,529	328,180	11.85	-0.620	108,499,836	338,393,478	6.82
Luwu	2010	3,580,000	332,482	10.77	-0.628	70,641,814	342,641,953	6.95
Luwu	2011	4,529,005	336,989	13.44	-0.608	161,544,847	396,747,997	7.47
Luwu	2012	4,310,000	340,491	12.66	-0.614	92,211,847	475,295,053	7.49
Luwu	2013	7,427,471	343,793	21.60	-0.546	151,449,668	542,118,008	7.74
Luwu	2014	8,735,000	347,096	25.17	-0.519	164,321,480	595,699,150	8.81

Kabupaten /Kota	Tahun	Pajak Daerah (Rp)	Jumlah Penduduk (Jiwa)	Pajak Perkapita (Rp)	Z-score	BM (Rp)	DAU (Rp)	PE (%)
Luwu	2015	8,174,064	349,991	23.36	-0.533	208,465,033	510,857,220	7.26
Luwu	2016	13,310,000	353,838	37.62	-0.425	400,764,437	689,096,791	7.88
Luwu	2017	24,973,292	357,231	69.91	-0.180	221,162,518	676,991,576	6.79
Luwu	2018	17,367,500	360,537	48.17	-0.345	200,870,189	680,212,384	6.86
Luwu	2019	25,548,757	363,754	70.24	-0.178	299,939,447	718,676,594	6.26
Luwu	2020	23,594,550	365,608	64.54	-0.221	286,351,887	652,082,657	1.3
Luwu	2021	25,350,000	367,454	68.99	-0.187	276,267,893	668,641,900	6.03
Tana Toraja	2008	2,756,000	461,012	5.98	-0.664	140,607,000	396,159,000	7.18
Tana Toraja	2009	1,788,539	240,249	7.44	-0.653	91,856,603	262,374,882	5.91
Tana Toraja	2010	2,101,100	221,081	9.50	-0.638	97,917,529	297,364,598	6.31
Tana Toraja	2011	2,314,348	223,279	10.37	-0.631	166,152,459	322,759,399	7.88
Tana Toraja	2012	2,348,050	224,812	10.44	-0.630	166,790,547	389,286,812	8.02
Tana Toraja	2013	3,882,206	226,212	17.16	-0.580	151,449,668	444,741,329	7.19
Tana Toraja	2014	2,398,050	227,588	10.54	-0.630	183,491,379	486,447,423	6.8
Tana Toraja	2015	15,996,577	228,778	69.92	-0.180	223,382,859	624,131,623	6.85
Tana Toraja	2016	6,410,150	230,888	27.76	-0.499	303,971,980	555,007,866	7.32
Tana Toraja	2017	9,211,462	232,740	39.58	-0.410	320,082,735	550,123,359	7.47
Tana Toraja	2018	12,750,000	234,529	54.36	-0.298	297,814,990	551,496,571	7.89
Tana Toraja	2019	12,366,452	236,255	52.34	-0.313	221,999,199	592,384,301	7.22
Tana Toraja	2020	11,028,317	280,794	39.28	-0.412	191,525,187	544,504,787	-0.28
Tana Toraja	2021	12,850,000	285,179	45.06	-0.368	235,426,168	554,798,865	5.19
Luwu Utara	2008	2,678,000	313,674	8.54	-0.645	129,348,000	303,618,000	9.65
Luwu Utara	2009	3,390,366	321,979	10.53	-0.630	94,669,757	325,495,735	6.68
Luwu Utara	2010	3,167,729	287,472	11.02	-0.626	55,530,486	343,114,194	5.93
Luwu Utara	2011	3,674,481	291,414	12.61	-0.614	145,054,553	377,571,503	7.29
Luwu Utara	2012	4,073,930	294,402	13.84	-0.605	150,377,052	457,250,496	8.03
Luwu Utara	2013	5,816,818	297,313	19.56	-0.561	132,303,589	512,644,776	7.39
Luwu Utara	2014	9,346,772	299,989	31.16	-0.474	112,280,864	573,100,112	8.82
Luwu Utara	2015	11,353,555	302,414	37.54	-0.425	16,302,283	601,496,441	6.67
Luwu Utara	2016	10,757,581	305,462	35.22	-0.443	199,310,427	658,873,349	7.49
Luwu Utara	2017	16,208,700	308,142	52.60	-0.311	283,221,056	653,395,912	7.6
Luwu Utara	2018	18,719,912	310,744	60.24	-0.254	279,214,166	655,693,773	8.39
Luwu Utara	2019	23,264,800	313,264	74.27	-0.147	261,833,063	685,900,676	7.11
Luwu Utara	2020	21,960,971	322,919	68.01	-0.195	183,733,768	619,965,494	-0.59
Luwu Utara	2021	38,083,101	325,052	117.16	0.177	585,692,315	637,175,882	3.9
Luwu Timur	2008	3,694,000	230,821	16.00	-0.588	353,254,000	241,003,000	-2.44
Luwu Timur	2009	14,572,269	237,354	61.39	-0.245	419,033,583	227,784,085	-4.04
Luwu Timur	2010	15,139,380	243,069	62.28	-0.238	194,197,754	238,661,722	15.4
Luwu Timur	2011	40,554,349	250,223	162.07	0.517	167,534,644	293,479,338	-6.62

Kabupaten /Kota	Tahun	Pajak Daerah (Rp)	Jumlah Penduduk (Jiwa)	Pajak Perkapita (Rp)	Z-score	BM (Rp)	DAU (Rp)	PE (%)
Luwu Timur	2012	67,003,680	256,699	261.02	1.266	260,270,391	365,829,499	4.97
Luwu Timur	2013	79,350,458	263,012	301.70	1.574	224,827,472	410,974,651	6.3
Luwu Timur	2014	90,139,000	269,405	334.59	1.823	322,077,624	462,819,314	8.1
Luwu Timur	2015	87,031,484	275,132	316.33	1.685	385,063,008	473,135,918	6.42
Luwu Timur	2016	86,767,235	280,345	309.50	1.633	580,264,819	550,581,811	7.49
Luwu Timur	2017	139,811,836	285,011	490.55	3.003	394,196,883	545,609,968	3.07
Luwu Timur	2018	129,671,828	289,661	447.67	2.679	518,779,722	545,609,968	3.39
Luwu Timur	2019	168,433,209	294,288	572.34	3.622	337,387,398	557,933,304	1.17
Luwu Timur	2020	192,720,736	296,741	649.46	4.206	236,966,048	508,456,665	1.46
Luwu Timur	2021	163,677,500	300,511	544.66	3.413	281,731,183	519,015,708	-1.39
Makassar	2008	91,694,000	1,253,656	73.14	-0.156	145,211,000	643,328,000	10.5
Makassar	2009	115,223,339	1,271,870	90.59	-0.024	197,180,578	647,299,704	9.2
Makassar	2010	131,251,085	1,338,663	98.05	0.033	142,302,308	644,266,427	9.83
Makassar	2011	270,547,821	1,364,955	198.21	0.791	168,523,776	718,481,320	9.65
Makassar	2012	337,167,338	1,387,033	243.09	1.130	333,091,925	911,122,797	9.88
Makassar	2013	518,703,084	1,408,072	368.38	2.079	234,686,243	1,033,584,903	8.55
Makassar	2014	501,718,650	1,429,242	351.04	1.947	463,260,545	1,114,853,212	7.39
Makassar	2015	635,647,207	1,447,677	439.08	2.614	673,026,826	1,198,866,380	7.55
Makassar	2016	1,063,441,478	1,467,947	724.44	4.773	775,719,638	1,324,023,135	8.03
Makassar	2017	938,796,384	1,485,941	631.79	4.072	625,025,978	1,300,764,306	8.2
Makassar	2018	1,155,991,478	1,503,664	768.78	5.109	869,408,974	1,300,764,306	8.42
Makassar	2019	1,067,323,034	1,521,091	701.68	4.601	884,202,774	1,379,148,200	8.79
Makassar	2020	864,313,239	1,423,877	607.01	3.885	291,202,741	1,249,647,391	-1.27
Makassar	2021	1,298,039,000	1,427,619	909.23	6.172	881,630,593	1,299,283,508	4.47
Pare-Pare	2008	3,397,000	117,591	28.89	-0.491	133,058,000	228,255,000	7.56
Pare-Pare	2009	4,920,298	118,842	41.40	-0.396	103,794,137	242,064,003	8.09
Pare-Pare	2010	6,050,000	129,262	46.80	-0.355	144,164,224	242,415,481	8.25
Pare-Pare	2011	10,048,245	131,514	76.40	-0.131	122,709,569	276,395,953	7.8
Pare-Pare	2012	9,658,900	133,381	72.42	-0.161	115,995,571	332,459,112	7.92
Pare-Pare	2013	14,986,630	135,192	110.85	0.130	95,773,570	384,096,063	7.95
Pare-Pare	2014	18,575,000	136,903	135.68	0.317	97,106,852	426,405,955	6.33
Pare-Pare	2015	21,408,208	138,604	154.46	0.460	201,672,466	430,750,753	6.3
Pare-Pare	2016	19,337,500	140,232	137.90	0.334	384,144,494	462,883,790	6.87
Pare-Pare	2017	27,856,992	141,670	196.63	0.779	308,243,662	454,752,410	6.97
Pare-Pare	2018	22,150,000	143,075	154.81	0.462	159,296,301	454,752,410	5.58
Pare-Pare	2019	33,921,011	144,446	234.84	1.068	243,482,044	474,983,198	6.65
Pare-Pare	2020	32,601,905	151,454	215.26	0.920	165,584,127	437,822,985	-0.08
Pare-Pare	2021	36,395,769	152,922	238.00	1.092	203,333,968	444,105,394	4.41
Palopo	2008	3,994,000	141,996	28.13	-0.497	160,500,000	226,221,000	7.44

Kabupaten /Kota	Tahun	Pajak Daerah (Rp)	Jumlah Penduduk (Jiwa)	Pajak Perkapita (Rp)	Z-score	BM (Rp)	DAU (Rp)	PE (%)
Palopo	2009	4,701,967	146,482	32.10	-0.467	132,839,910	244,343,643	7.86
Palopo	2010	4,328,484	147,932	29.26	-0.488	66,619,457	258,180,337	7.29
Palopo	2011	6,744,239	152,573	44.20	-0.375	115,120,297	297,920,487	8.16
Palopo	2012	5,199,743	156,603	33.20	-0.458	86,867,389	361,383,685	8.68
Palopo	2013	10,891,945	160,819	67.73	-0.197	93,098,320	408,527,791	8.02
Palopo	2014	14,403,873	164,903	87.35	-0.048	96,423,169	449,242,430	7.05
Palopo	2015	18,770,026	168,452	111.43	0.134	137,225,875	476,408,524	6.47
Palopo	2016	17,750,672	171,958	103.23	0.072	339,717,474	525,397,125	6.95
Palopo	2017	27,317,777	175,106	156.01	0.471	288,566,513	516,167,587	7.17
Palopo	2018	25,945,550	178,253	145.55	0.392	229,352,665	516,167,587	7.52
Palopo	2019	34,860,942	181,395	192.18	0.745	198,613,000	537,722,702	6.75
Palopo	2020	34,031,809	184,681	184.27	0.685	207,967,904	497,008,966	0.45
Palopo	2021	39,277,700	187,331	209.67	0.877	229,631,501	503,854,529	5.41

2. Hasil Logaritma Natural

Kabupaten/Kota	Tahun	FS (Y)	BM (X1)	DAU (X2)	PE (X3)
Selayar	2008	-0.63	18.43	19.31	7.27
Selayar	2009	-0.62	18.83	19.35	7.89
Selayar	2010	-0.60	18.06	19.37	8.01
Selayar	2011	-0.62	18.19	19.53	8.52
Selayar	2012	-0.62	18.30	19.72	9.18
Selayar	2013	-0.56	18.86	19.86	8.18
Selayar	2014	-0.52	19.13	19.94	9.01
Selayar	2015	-0.36	19.02	19.99	8.83
Selayar	2016	-0.42	19.33	20.10	7.35
Selayar	2017	-0.26	18.97	20.09	7.61
Selayar	2018	-0.32	19.50	20.18	8.75
Selayar	2019	-0.21	19.00	20.21	7.68
Selayar	2020	-0.27	19.55	20.26	-1.78
Selayar	2021	-0.13	19.27	20.18	4.02
Bulukumba	2008	-0.56	19.06	19.71	8.06
Bulukumba	2009	-0.64	18.61	19.73	6.47
Bulukumba	2010	-0.54	18.57	19.76	6.27
Bulukumba	2011	-0.61	18.75	19.88	6.38
Bulukumba	2012	-0.57	18.45	20.07	8.97
Bulukumba	2013	-0.56	18.81	20.20	8.01
Bulukumba	2014	-0.37	19.11	20.30	8.54
Bulukumba	2015	-0.29	19.60	20.38	5.62
Bulukumba	2016	-0.20	19.33	20.10	6.79
Bulukumba	2017	-0.17	19.66	20.37	6.89
Bulukumba	2018	-0.09	19.68	20.37	5.05
Bulukumba	2019	-0.13	19.45	20.42	5.49
Bulukumba	2020	-0.17	19.52	20.43	0.43
Bulukumba	2021	0.37	19.54	20.34	4.76
Bantaeng	2008	-0.65	18.55	19.23	6.73
Bantaeng	2009	-0.62	18.56	19.24	7.32
Bantaeng	2010	-0.61	18.29	19.28	7.90
Bantaeng	2011	-0.59	18.51	19.47	8.43
Bantaeng	2012	-0.62	18.31	19.60	8.49
Bantaeng	2013	-0.53	18.69	19.75	8.82
Bantaeng	2014	-0.57	18.80	17.67	8.33
Bantaeng	2015	-0.40	18.55	19.91	6.64
Bantaeng	2016	-0.18	19.48	20.03	7.39
Bantaeng	2017	-0.29	19.25	20.02	7.31
Bantaeng	2018	1.19	19.44	20.02	8.13

Bantaeng	2019	0.03	19.27	20.09	10.75
Bantaeng	2020	0.23	18.66	19.98	0.52
Bantaeng	2021	1.40	19.02	20.00	8.86
Jeneponto	2008	-0.67	18.78	19.51	5.78
Jeneponto	2009	-0.68	18.37	19.53	5.38
Jeneponto	2010	-0.65	18.31	19.57	7.25
Jeneponto	2011	-0.65	18.74	19.69	7.32
Jeneponto	2012	-0.65	19.01	19.90	7.27
Jeneponto	2013	-0.61	18.81	20.02	6.97
Jeneponto	2014	-0.54	18.82	20.11	7.93
Jeneponto	2015	-0.52	19.43	20.16	6.54
Jeneponto	2016	-0.52	19.67	20.25	8.37
Jeneponto	2017	-0.45	19.13	20.25	8.25
Jeneponto	2018	-0.45	19.18	20.26	6.29
Jeneponto	2019	-0.36	19.48	20.33	5.47
Jeneponto	2020	-0.40	19.23	20.24	0.16
Jeneponto	2021	-0.29	18.96	20.25	5.4
Takalar	2008	-0.67	18.97	19.50	6.19
Takalar	2009	-0.65	18.36	19.49	6.58
Takalar	2010	-0.65	18.02	19.53	6.85
Takalar	2011	-0.63	18.50	19.63	7.34
Takalar	2012	-0.61	18.40	19.83	7.40
Takalar	2013	-0.60	18.43	19.99	7.33
Takalar	2014	-0.56	18.67	20.15	9.76
Takalar	2015	-0.46	19.17	20.13	8.42
Takalar	2016	-0.06	19.44	20.21	9.61
Takalar	2017	-0.07	19.21	20.20	7.37
Takalar	2018	-0.23	19.05	20.20	6.66
Takalar	2019	-0.24	19.10	20.26	6.87
Takalar	2020	0.17	18.24	20.17	-0.61
Takalar	2021	0.66	18.81	20.18	5.05
Gowa	2008	-0.63	18.41	19.85	6.92
Gowa	2009	-0.57	19.19	19.88	7.99
Gowa	2010	-0.62	18.72	19.88	6.05
Gowa	2011	-0.42	18.77	19.97	6.2
Gowa	2012	-0.49	18.77	20.19	7.28
Gowa	2013	-0.09	19.32	20.32	7.78
Gowa	2014	-0.08	19.64	20.43	7.17
Gowa	2015	0.05	19.77	20.49	6.79
Gowa	2016	-0.03	19.49	20.56	7.61
Gowa	2017	0.21	19.98	20.54	7.21
Gowa	2018	0.16	19.98	20.55	7.14

Gowa	2019	0.41	19.88	20.60	7.46
Gowa	2020	0.43	19.73	20.51	1.76
Gowa	2021	0.34	20.29	20.53	7.26
Sinjai	2008	-0.64	19.14	19.46	7.45
Sinjai	2009	-0.63	18.86	19.48	7.02
Sinjai	2010	-0.62	18.76	19.50	6.03
Sinjai	2011	-0.61	18.60	19.66	5.9
Sinjai	2012	-0.60	20.65	19.85	6.33
Sinjai	2013	-0.56	18.50	19.98	7.29
Sinjai	2014	-0.45	18.76	20.07	6.98
Sinjai	2015	-0.37	19.09	20.11	7.55
Sinjai	2016	-0.40	19.52	20.21	7.09
Sinjai	2017	-0.26	19.41	20.19	7.23
Sinjai	2018	-0.32	19.32	20.19	7.44
Sinjai	2019	-0.20	18.97	20.23	6.12
Sinjai	2020	-0.03	19.55	20.13	1.55
Sinjai	2021	-0.25	19.35	20.14	5.23
Pangkep	2008	-0.11	19.20	19.60	7.16
Pangkep	2009	-0.05	19.07	19.62	5.91
Pangkep	2010	0.27	18.56	19.68	6.34
Pangkep	2011	0.09	18.83	19.77	9.17
Pangkep	2012	0.17	18.85	20.00	9.61
Pangkep	2013	0.85	19.15	20.16	9.33
Pangkep	2014	0.78	19.54	20.25	10.41
Pangkep	2015	0.99	19.82	20.29	7.63
Pangkep	2016	0.98	19.83	20.37	8.31
Pangkep	2017	0.97	19.68	20.35	6.60
Pangkep	2018	1.04	19.50	20.44	4.76
Pangkep	2019	0.98	19.28	20.48	6.41
Pangkep	2020	1.05	19.10	20.39	-1.69
Pangkep	2021	1.38	19.15	20.40	3.46
Barru	2008	-0.62	18.84	19.33	6.98
Barru	2009	-0.59	19.21	19.35	5.72
Barru	2010	-0.58	18.73	19.40	6.54
Barru	2011	-0.59	18.88	19.52	7.41
Barru	2012	-0.52	18.20	19.70	7.77
Barru	2013	-0.48	19.15	19.85	7.87
Barru	2014	-0.30	18.61	19.97	7.35
Barru	2015	-0.25	18.82	20.01	6.32
Barru	2016	-0.33	19.25	20.07	6.01
Barru	2017	0.26	19.66	20.05	6.48
Barru	2018	-0.07	19.40	20.05	7.11

Barru	2019	0.18	19.20	20.09	7.41
Barru	2020	0.01	18.66	20.01	0.87
Barru	2021	0.05	18.45	20.03	4.77
Bone	2008	-0.65	19.18	20.09	7.24
Bone	2009	-0.66	19.13	20.09	7.51
Bone	2010	-0.63	18.81	20.11	7.63
Bone	2011	-0.63	18.70	20.25	6.2
Bone	2012	-0.60	19.22	20.44	8.01
Bone	2013	-0.56	19.45	20.58	6.3
Bone	2014	-0.41	19.16	20.67	9.53
Bone	2015	-0.35	19.53	20.70	8.3
Bone	2016	-0.35	19.59	20.81	9.01
Bone	2017	-0.26	19.79	20.79	8.41
Bone	2018	-0.32	19.36	20.79	8.91
Bone	2019	-0.16	19.62	20.83	7.01
Bone	2020	-0.19	19.61	20.72	-0.25
Bone	2021	-0.20	20.36	20.72	5.53
Soppeng	2008	-0.63	18.63	19.58	7.76
Soppeng	2009	-0.63	18.70	19.59	6.81
Soppeng	2010	-0.63	17.85	19.62	4.45
Soppeng	2011	-0.61	18.53	19.74	7.95
Soppeng	2012	-0.60	18.37	19.92	7.48
Soppeng	2013	-0.57	18.63	20.07	7.23
Soppeng	2014	-0.42	18.93	20.16	6.89
Soppeng	2015	-0.33	19.24	20.19	5.11
Soppeng	2016	-0.37	19.46	20.27	8.14
Soppeng	2017	-0.22	19.52	20.25	8.29
Soppeng	2018	-0.32	19.31	20.25	8.11
Soppeng	2019	-0.07	19.39	20.29	7.69
Soppeng	2020	-0.08	19.26	20.19	2.19
Soppeng	2021	-0.08	19.19	20.21	6.15
Wajo	2008	-0.64	19.27	19.63	7.4
Wajo	2009	-0.61	19.06	19.68	5.1
Wajo	2010	-0.62	19.20	19.71	5.71
Wajo	2011	-0.58	19.15	19.84	10.93
Wajo	2012	-0.57	19.33	20.06	8.71
Wajo	2013	-0.51	18.98	20.20	6.92
Wajo	2014	-0.35	19.42	20.26	9.67
Wajo	2015	-0.23	19.62	20.30	7.06
Wajo	2016	-0.26	19.79	20.40	4.98
Wajo	2017	-0.10	19.70	20.38	5.21
Wajo	2018	-0.11	19.24	20.39	1.08

Wajo	2019	0.24	19.77	20.44	4.06
Wajo	2020	0.18	19.51	20.33	-1.17
Wajo	2021	0.04	19.45	20.35	6.77
Sidrap	2008	-0.62	19.21	19.51	8.23
Sidrap	2009	-0.61	19.04	19.54	6.66
Sidrap	2010	-0.60	19.11	19.58	4.45
Sidrap	2011	-0.57	18.67	19.73	11.82
Sidrap	2012	-0.56	18.70	19.89	8.37
Sidrap	2013	-0.49	18.66	20.03	6.93
Sidrap	2014	-0.31	19.06	20.10	7.87
Sidrap	2015	-0.16	19.61	20.17	8.03
Sidrap	2016	0.04	19.99	20.24	8.81
Sidrap	2017	-0.07	19.89	20.23	7.09
Sidrap	2018	-0.11	19.92	20.23	5.02
Sidrap	2019	-0.03	19.39	20.29	4.65
Sidrap	2020	0.01	19.27	20.19	-0.59
Sidrap	2021	0.13	19.35	20.20	5.54
Pinrang	2008	-0.64	18.70	19.65	6.73
Pinrang	2009	-0.61	18.83	19.66	7.65
Pinrang	2010	-0.62	18.55	19.72	6.22
Pinrang	2011	-0.60	18.99	19.86	7.12
Pinrang	2012	-0.60	18.70	20.04	8.27
Pinrang	2013	-0.51	18.74	20.17	7.27
Pinrang	2014	-0.46	19.06	20.26	8.11
Pinrang	2015	-0.31	19.41	20.30	8.24
Pinrang	2016	-0.38	19.64	20.37	7.44
Pinrang	2017	-0.21	19.37	20.35	7.84
Pinrang	2018	0.14	18.84	20.36	6.91
Pinrang	2019	0.38	18.86	20.43	6.53
Pinrang	2020	0.34	19.28	20.33	0.44
Pinrang	2021	-0.17	19.37	20.34	5.04
Enrekang	2008	-0.65	19.07	19.35	6.49
Enrekang	2009	-0.64	18.78	19.39	6.62
Enrekang	2010	-0.65	18.54	19.40	4.99
Enrekang	2011	-0.63	18.44	19.53	6.91
Enrekang	2012	-0.64	18.52	19.77	7.18
Enrekang	2013	-0.58	18.46	19.89	5.84
Enrekang	2014	-0.52	18.55	19.99	5.99
Enrekang	2015	-0.43	19.37	20.08	6.91
Enrekang	2016	-0.40	19.68	20.11	7.64
Enrekang	2017	-0.39	19.12	20.10	6.84
Enrekang	2018	-0.44	19.05	20.10	3.26

Enrekang	2019	-0.49	18.91	20.15	5.43
Enrekang	2020	-0.45	19.23	20.04	1.25
Enrekang	2021	-0.22	20.28	20.06	6.36
Luwu	2008	-0.64	18.48	19.58	5.74
Luwu	2009	-0.62	18.50	19.64	6.82
Luwu	2010	-0.63	18.07	19.65	6.95
Luwu	2011	-0.61	18.90	19.80	7.47
Luwu	2012	-0.61	18.34	19.98	7.49
Luwu	2013	-0.55	18.84	20.11	7.74
Luwu	2014	-0.52	18.92	20.21	8.81
Luwu	2015	-0.53	19.16	20.05	7.26
Luwu	2016	-0.42	19.81	20.35	7.88
Luwu	2017	-0.18	19.21	20.33	6.79
Luwu	2018	-0.34	19.12	20.34	6.86
Luwu	2019	-0.18	19.52	20.39	6.26
Luwu	2020	-0.22	19.47	20.30	1.3
Luwu	2021	-0.19	19.44	20.32	6.03
Tana Toraja	2008	-0.66	18.76	19.80	7.18
Tana Toraja	2009	-0.65	18.34	19.39	5.91
Tana Toraja	2010	-0.64	18.40	19.51	6.31
Tana Toraja	2011	-0.63	18.93	19.59	7.88
Tana Toraja	2012	-0.63	18.93	19.78	8.02
Tana Toraja	2013	-0.58	18.84	19.91	7.19
Tana Toraja	2014	-0.63	19.03	20.00	6.8
Tana Toraja	2015	-0.18	19.22	20.25	6.85
Tana Toraja	2016	-0.50	19.53	20.13	7.32
Tana Toraja	2017	-0.41	19.58	20.13	7.47
Tana Toraja	2018	-0.30	19.51	20.13	7.89
Tana Toraja	2019	-0.31	19.22	20.20	7.22
Tana Toraja	2020	-0.41	19.07	20.12	-0.28
Tana Toraja	2021	-0.37	19.28	20.13	5.19
Luwu Utara	2008	-0.64	18.68	19.53	9.65
Luwu Utara	2009	-0.63	18.37	19.60	6.68
Luwu Utara	2010	-0.63	17.83	19.65	5.93
Luwu Utara	2011	-0.61	18.79	19.75	7.29
Luwu Utara	2012	-0.60	18.83	19.94	8.03
Luwu Utara	2013	-0.56	18.70	20.06	7.39
Luwu Utara	2014	-0.47	18.54	20.17	8.82
Luwu Utara	2015	-0.43	16.61	20.21	6.67
Luwu Utara	2016	-0.44	19.11	20.31	7.49
Luwu Utara	2017	-0.31	19.46	20.30	7.60
Luwu Utara	2018	-0.25	19.45	20.30	8.39

Luwu Utara	2019	-0.15	19.38	20.35	7.11
Luwu Utara	2020	-0.19	19.03	20.25	-0.59
Luwu Utara	2021	0.18	20.19	20.27	3.90
Pare-Pare	2008	-0.49	18.71	19.25	7.56
Pare-Pare	2009	-0.40	18.46	19.30	8.09
Pare-Pare	2010	-0.36	18.79	19.31	8.25
Pare-Pare	2011	-0.13	18.63	19.44	7.80
Pare-Pare	2012	-0.16	18.57	19.62	7.92
Pare-Pare	2013	0.13	18.38	19.77	7.95
Pare-Pare	2014	0.32	18.39	19.87	6.33
Pare-Pare	2015	0.46	19.12	19.88	6.30
Pare-Pare	2016	0.33	19.77	19.95	6.87
Pare-Pare	2017	0.78	19.55	19.94	6.97
Pare-Pare	2018	0.46	18.89	19.94	5.58
Pare-Pare	2019	1.07	19.31	19.98	6.65
Pare-Pare	2020	0.92	18.92	19.90	-0.08
Pare-Pare	2021	1.09	19.13	19.91	4.41
Palopo	2008	-0.50	18.89	19.24	7.44
Palopo	2009	-0.47	18.70	19.31	7.86
Palopo	2010	-0.49	18.01	19.37	7.29
Palopo	2011	-0.37	18.56	19.51	8.16
Palopo	2012	-0.46	18.28	19.71	8.68
Palopo	2013	-0.20	18.35	19.83	8.02
Palopo	2014	-0.05	18.38	19.92	7.05
Palopo	2015	0.13	18.74	19.98	6.47
Palopo	2016	0.07	19.64	20.08	6.95
Palopo	2017	0.47	19.48	20.06	7.17
Palopo	2018	0.39	19.25	20.06	7.52
Palopo	2019	0.75	19.11	20.10	6.75
Palopo	2020	0.69	19.15	20.02	0.45
Palopo	2021	0.88	19.25	20.04	5.41

Lampiran 3. Biodata Peneliti

Identitas Diri

Nama : Muh. Mu'min Mendong
 Tempat, Tanggal Lahir : Pinrang, 25 November 2001
 Jenis Kelamin : Laki-Laki
 Suku : Bugis
 Alamat Rumah : Jl. Gunung Lompo Battang
 Alamat E-mail : muhmin112501@gmail.com



Riwayat Pendidikan

- Pendidikan Formal
 1. SDN 24 Paleteang
 2. MTSN Pinrang
 3. SMAN 1 Pinrang
 4. S1 Ilmu Ekonomi Fakultas Ekonomi dan Bisnis Universitas Hasanuddin
- Pendidikan Non Formal
 1. *Basic Learning Skills, Character & Creativity (BALANCE)* Universitas Hasanuddin
 2. Sharia Economic Leadership Training KSEI FoSEI (Forum Studi Ekonomi Islam) Universitas Hasanuddin 2019

Pengalaman Magang

Accounting Divisi Pengelolaan Uang Rupiah KPw BI Sulawesi Selatan
 (Januari – Februari 2023)

Pengalaman Organisasi

1. Koordinator Dakwah & Soshum – UKM LDM Darul 'Ilmi FEB-UH (2021)
2. Staf Departemen Media & Humas – Kelompok Studi Ekonomi Islam FoSEI Unhas (2020 – 2021)
3. Staf Akademi Mentor - Kelompok Studi Ekonomi Islam FoSEI Unhas (2021 - 2022)
4. Staf Departemen Dakwah & Infokom – UKM LDM Darul 'Ilmi FEB-UH (2022)
5. Team Project Jurnal HIRoSD (Hasanuddin Review on Sustainable Development) (2022)
6. Sekretaris – Komunitas Laskar An-Nur (2021 – 2022)

Prestasi

- Juara Favorite Market Inkubator Pitch Battle Unhas Market & Excpo | 2022
- Awardee Pendanaan Dana Hibah Program Mahasiswa Wirausaha | 2022