

LAMPIRAN

DATA PENELITIAN

No	Provinsi	Periode	LN ASET	PAD	DAU	BM	LN Luas Wilayah	Temuan Audit	Kinerja
1	Kab. Banjarnegara	2012	28.90	7.901	0.057	14.253	6.931	0.0053	2.63
		2013	28.93	7.734	59.657	14.984	6.931	0.0100	3.01
		2014	28.97	11.519	58.860	15.316	6.931	0.0111	2.91
2	Kab. Banyumas	2012	28.74	13.336	54.639	13.564	7.197	0.0020	2.81
		2013	28.80	15.133	55.355	15.519	7.197	0.0004	3.21
		2014	28.93	18.870	53.054	16.276	7.197	0.0043	3.21
3	Kab. Batang	2012	28.13	9.071	61.807	15.483	6.670	0.0008	2.97
		2013	28.15	13.206	59.051	14.372	6.670	0.0009	2.47
		2014	28.32	14.253	56.322	13.463	6.670	0.0003	2.46
4	Kab. Blora	2012	27.92	7.273	59.719	19.474	7.498	0.0008	2.91
		2013	28.11	7.363	58.310	19.754	7.498	0.0015	3.07
		2014	28.16	9.543	54.328	22.826	7.498	0.0000	2.98
5	Kab. Boyolali	2012							
		2013	27.98	10.987	59.577	17.522	6.916	0.0051	3.02
		2014	28.17				6.916	0.0098	3.04
6	Kab. Brebes	2012	27.87	6.497	62.604	13.903	7.551	0.0006	1.85
		2013	28.17	7.511	61.677	20.458	7.551	0.0003	2.79
		2014	28.26	13.101	58.073	14.387	7.551	0.0001	2.76
7	Kab. Cilacap	2012	28.76	10.972	59.015	0.000	7.661	0.0015	2.77
		2013	28.82	13.129	56.441	21.676	7.661	0.0125	3.05
		2014	28.91	15.798	54.534	19.774	7.661	0.0036	2.98
8	Kab. Demak	2012							
		2013	28.05	9.881	52.756	26.327	6.803	0.0023	2.98
		2014	28.24	13.452	48.590	34.622	6.803	0.0006	2.94
9	Kab. Grobogan	2012	28.04	7.966	61.412	15.811	7.608	0.0101	2.95
		2013	28.12	9.265	58.506	23.452	7.608	0.0093	2.65
		2014	28.21	13.752	57.142	18.260	7.608	0.0014	2.60
10	Kab. Karanganyar	2012							
		2013	27.91	11.812	59.181	11.553	6.653	0.0096	2.37
		2014	28.04	13.321	53.828	13.892	6.653	0.0044	2.29
11	Kab. Kebumen	2012	30.20	7.076	62.641	21.706	7.100	0.0233	3.08
		2013	28.10	8.084	62.825	19.407	7.100	0.0003	2.79
		2014	28.63	12.307	57.221	25.505	7.100	0.0023	2.79
12	Kab. Kudus	2012	28.30	10.548	55.575	15.460	6.052	0.0005	2.73
		2013	28.35	10.460	51.898	11.551	6.052	0.0027	3.08
		2014	28.44	14.537	49.425	17.101	6.052	0.0218	3.01
13	Kab. Pati	2012	27.89	11.078	57.536	12.247	7.306	0.0033	3.05
		2013	27.94	9.914	56.299	12.336	7.306	0.0022	3.05

No	Provinsi	Periode	LN ASET	PAD	DAU	BM	LN Luas Wilayah	Temuan Audit	Kinerja
		2014	28.03	14.390	53.773	12.086	7.306	0.0014	3.00
14	Kab. Pekalongan	2012	28.22	10.300	60.897	12.353	6.730	0.0005	2.95
		2013	28.25	11.998	62.069	15.069	6.730	0.0111	2.21
		2014	28.30	17.297	56.397	13.890	6.730	0.0013	2.23
15	Kab. Pemalang	2012	28.30	7.286	61.527	27.954	7.019	0.0002	3.00
		2013	28.33	9.172	62.648	16.923	7.019	0.0022	3.13
		2014							
16	Kab. Purbalingga	2012							
		2013	28.07	10.354	60.612	10.483	6.518	0.0014	3.32
		2014	28.11	15.056	57.816	9.194	6.518	0.0013	3.31
17	Kab. Sragen	2012							
		2013	28.17	9.988	59.168	10.035	6.848	0.0005	2.54
		2014	28.26				6.848	0.0017	2.51
18	Kab. Sukaharjo	2012							
		2013	27.80	14.130	55.905	16.361	6.193	0.0003	2.87
		2014	27.91	16.859	52.643	12.967	6.193	0.0027	2.85
19	Kab. Tegal	2012	28.11	8.765	63.522	22.513	6.775	0.0283	2.49
		2013	28.19	9.926	60.834	14.099	6.775	0.0027	1.62
		2014	28.31	13.764	56.647	13.184	6.775	0.0067	1.58
20	Kota Magelang	2012	28.15	15.752	60.115	14.755	2.776	0.0066	2.63
		2013	28.19	16.973	60.788	22.603	6.820	0.0486	2.47
		2014	28.27	22.436	56.754	18.707	2.776	0.0295	2.51
21	Kota Pekalongan	2012	28.16	14.850	56.563	19.219	3.812	0.0097	2.96
		2013	28.20	16.917	56.930	19.771	3.812	0.0723	2.80
		2014	28.28				3.812	0.0076	2.82
22	Kota Salatiga	2012							
		2013							
		2014	28.03	22.779	54.848	18.624	4.049	0.0082	3.10
23	Kota Semarang	2012	29.27	30.770	36.977	9.497	5.924	0.0024	3.30
		2013	29.32	33.109	37.689	23.894	5.937	0.0068	3.22
		2014	29.38				5.924	0.0015	3.25
24	Kota Surakarta	2012	29.45	18.692	48.023	16.255	3.829	0.0088	3.28
		2013	29.48	21.545	47.628	17.812	3.829	0.0021	2.95
		2014	29.52	22.002	46.593	19.360	6.852	0.0010	3.00
25	Kota Tegal	2012	28.05	24.072	51.447	12.495	3.681	0.0091	3.13
		2013	28.08	24.363	51.196	14.977	3.681	0.0017	2.48
		2014	28.14	29.552	47.728	14.762	3.681	0.0117	2.48

PROFIL DATA

Statistics

	Ukuran Pemda	Tingkat Kekayaan Pemda	Tingkat Ketergantungan Pemda	Belanja Modal	Luas Wilayah	Temuan Audit	Kinerja Pemda
N	Valid	66	62	61	66	66	66
	Missing	9	13	14	9	9	9
Mean	24893659002 40.8400000	13.8669098	55.2524548	16.9192611	923.3583333	.0068929	2.8066212
Median	17705860858 54.8450000	13.1147946	56.8421086	15.5193635	876.1000000	.0023500	2.9255500
Std. Deviation	18709241177 28.87180000	5.96305476	8.97211594	4.84771505	649.22614392	.01168303	.37094051
Minimum	11868970963 58.50000	6.49660	.05711	9.19394	16.06000	.00003	1.57500
Maximum	13094843000 000.70000	33.10910	63.52241	34.62182	2124.47000	.07230	3.32330

UJI KESESUAIAN

1. Chow dan LM Test

Redundant Fixed Effects Tests			
Pool: POOL			
Test cross-section fixed effects			
Effects Test	Statistic	d.f.	Prob.
Cross-section F	3.865982	(24,44)	0.0001
Cross-section Chi-square	85.065766	24	0.0000

2. Hausman Test

Correlated Random Effects - Hausman Test			
Pool: POOL			
Test cross-section random effects			
Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	10.792618	6	0.0950

HASIL ESTIMASI REGRESI DATA PANEL

1. Common Effect

Dependent Variable: KINERJA?
Method: Pooled Least Squares
Date: 12/12/16 Time: 17:28
Sample: 2012 2014
Included observations: 3
Cross-sections included: 25
Total pool (balanced) observations: 75

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.006309	0.113897	-0.055392	0.9560
ASET?	0.104068	0.011573	8.992608	0.0000
PAD?	0.002983	0.008121	0.367321	0.7145
DAU?	-0.004265	0.003247	-1.313502	0.1934
BM?	0.008410	0.008014	1.049462	0.2977
LUAS?	-0.009813	0.041529	-0.236289	0.8139
AUDIT?	-3.959555	3.962430	-0.999275	0.3212
R-squared	0.888499	Mean dependent var	2.469827	
Adjusted R-squared	0.878661	S.D. dependent var	0.981798	
S.E. of regression	0.341997	Akaike info criterion	0.780659	
Sum squared resid	7.953429	Schwarz criterion	0.996958	
Log likelihood	-22.27471	Hannan-Quinn criter.	0.867025	
F-statistic	90.31006	Durbin-Watson stat	0.935288	
Prob(F-statistic)	0.000000			

2. Fixed Effect

Dependent Variable: KINERJA?

Method: Pooled Least Squares

Date: 12/12/16 Time: 17:28

Sample: 2012 2014

Included observations: 3

Cross-sections included: 25

Total pool (balanced) observations: 75

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.112943	0.097735	-1.155609	0.2541
ASET?	0.114599	0.013697	8.366726	0.0000
PAD?	-0.014559	0.008809	-1.652669	0.1055
DAU?	0.003548	0.003108	1.141690	0.2598
BM?	0.008434	0.007910	1.066215	0.2921
LUAS?	-0.072462	0.054604	-1.327057	0.1913
AUDIT?	2.395945	3.645633	0.657210	0.5145
Fixed Effects (Cross)				
_KAB_BANJARNEGARA--C	-0.006978			
_KAB_BANYUMAS--C	0.309997			
_KAB_BATANG--C	-0.156370			
_KAB_BLORA--C	0.163324			
_KAB_BOYOLALI--C	0.245156			
_KAB_BREBES--C	-0.316887			
_KAB_CILACAP--C	0.158434			
_KAB_DEMAK--C	0.085434			
_KAB_GROBOGAN--C	-0.064577			
_KAB_KARANGANYAR--C	-0.244050			
_KAB_KEBUMEN--C	-0.096554			
_KAB_KUDUS--C	0.083207			
_KAB_PATI--C	0.338797			
_KAB_PEKALONGAN--C	-0.319471			
_KAB_PEMALANG--C	0.137079			
_KAB_PURBALINGGA--C	0.418865			
_KAB_SRAGEN--C	-0.078140			
_KAB_SUKAHARJO--C	0.129120			
_KAB_TEGAL--C	-0.960441			
_KOTA_MAGELANG--C	-0.452972			
_KOTA_PEKALONGAN--C	-0.146384			
_KOTA_SALATIGA--C	0.159589			
_KOTA_SEMARANG--C	0.557274			
_KOTA_SURAKARTA--C	0.135752			
_KOTA_TEGAL--C	-0.079202			

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.964133	Mean dependent var	2.469827
Adjusted R-squared	0.939678	S.D. dependent var	0.981798
S.E. of regression	0.241135	Akaike info criterion	0.286449
Sum squared resid	2.558428	Schwarz criterion	1.244344
Log likelihood	20.25818	Hannan-Quinn criter.	0.668926
F-statistic	39.42494	Durbin-Watson stat	2.361520
Prob(F-statistic)	0.000000		

3. Random Effect

Dependent Variable: KINERJA?

Method: Pooled EGLS (Cross-section random effects)

Date: 12/12/16 Time: 17:29

Sample: 2012 2014

Included observations: 3

Cross-sections included: 25

Total pool (balanced) observations: 75

Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.072300	0.102660	-0.704266	0.4837
ASET?	0.108423	0.010250	10.57836	0.0000
PAD?	-0.005532	0.007358	-0.751812	0.4548
DAU?	0.000312	0.002765	0.112885	0.9105
BM?	0.007295	0.007012	1.040420	0.3018
LUAS?	-0.038302	0.039457	-0.970740	0.3351
AUDIT?	-0.539641	3.234888	-0.166819	0.8680
Random Effects (Cross)				
_KAB_BANJARNEGARA--C	-0.012331			
_KAB_BANYUMAS--C	0.189998			
_KAB_BATANG--C	-0.111003			
_KAB_BLORA--C	0.131357			
_KAB_BOYOLALI--C	0.157926			
_KAB_BREBES--C	-0.225712			
_KAB_CILACAP--C	0.095760			
_KAB_DEMAK--C	0.052025			
_KAB_GROBOGAN--C	-0.037812			
_KAB_KARANGANYAR--C	-0.184639			
_KAB_KEBUMEN--C	-0.026251			
_KAB_KUDUS--C	0.084086			
_KAB_PATI--C	0.232233			
_KAB_PEKALONGAN--C	-0.229775			
_KAB_PEMALANG--C	0.115280			
_KAB_PURBALINGGA--C	0.298787			
_KAB_SRAGEN--C	-0.087266			
_KAB_SUKAHARJO--C	0.073473			
_KAB_TEGAL--C	-0.664671			
_KOTA_MAGELANG--C	-0.242736			
_KOTA_PEKALONGAN--C	-0.010081			
_KOTA_SALATIGA--C	0.100072			
_KOTA_SEMARANG--C	0.298675			
_KOTA_SURAKARTA--C	0.080823			
_KOTA_TEGAL--C	-0.078220			

Effects Specification

	S.D.	Rho
Cross-section random	0.231527	0.4797
Idiosyncratic random	0.241135	0.5203

Weighted Statistics

R-squared	0.921657	Mean dependent var	1.272753
Adjusted R-squared	0.914744	S.D. dependent var	0.854451
S.E. of regression	0.249488	Sum squared resid	4.232606
F-statistic	133.3292	Durbin-Watson stat	1.453013
Prob(F-statistic)	0.000000		

Unweighted Statistics

R-squared	0.881573	Mean dependent var	2.469827
Sum squared resid	8.447458	Durbin-Watson stat	0.728033