LAMPIRAN

Lampiran II

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Rasio Kemandirian Keuangan Daerah	60	.017	.584	.11494	.118659
Rasio Efektivitas Pendapatan AsliDaerah	60	.415	3.163	.94074	.349784
Rasio Efisiensi Belanja Daerah	60	.675	.998	.90220	.062674
Rasio Ketergantungan Keuangan Daerah	60	.610	.971	.91058	.074585
Derajat Desentralisasi	60	.029	.390	.08942	.074585
Opini BPK	60	3.000	5.000	4.73333	.685607
Valid N (listwise)	60				

Lampiran III

Hasil Uji Normalitas Data

Descriptive Statistics

	N	Skewness		Kurtosis	
	Statistic	Statistic	Std. Error	Statistic	Std. Error
Unstandardized Residual	60	-2.070	.309	2.668	.608
Valid N (listwise)	60				

Lampiran IV

Hasil Uji Multikolinieritas

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	KEMANDIRIAN KEUANGAN DAERAH	.068	14.696
	EFEKTIVITAS PENDAPATAN ASLI DAERAH	.975	1.025
	EFISIENSI BELANJA DAERAH	.820	1.220
	KETERGANTUNGAN KEUANGAN DAERAH	.130	7.680
	DERAJAT DESENTRALISASI	.049	20.569

a. Dependent Variable: OPINI BPK

Lampiran V

Hasil Uji Heteroskedatisitas (Glejser)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.802	.342		5.266	.000
	KEMANDIRIAN KEUANGAN DAERAH	-.047	.121	-.200	-.391	.697
	EFEKTIVITAS PENDAPATAN ASLI DAERAH	.062	.080	.105	.779	.439

	EFISIENSI BELANJA DAERAH	.184	.351	.078	.526	.601
	KETERGANTUNGAN KEUANGAN DAERAH	.265	.712	.138	.372	.712
	DERAJAT DESENTRALISASI	.124	.174	.432	.712	.479

a. Dependent Variable: OPINI BPK

Lampiran VI

Hasil Uji Autokorelasi

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.186[a]	.035	-.055	.17983	2.404

a. Predictors: (Constant), DERAJAT DESENTRALISASI, EFEKTIVITAS PENDAPATAN ASLI DAERAH, EFISIENSI BELANJA DAERAH, KETERGANTUNGAN KEUANGAN DAERAH, KEMANDIRIAN KEUANGAN DAERAH

b. Dependent Variable: OPINI BPK

Lampiran VII

Hasil Uji Regresi Logistik

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1[a]	TRANSFORM_X1	-1.552	3.332	.217	1	.641	.212
	TRANSFORM_X2	.978	1.189	.675	1	.411	2.658
	TRANSFORM_X3	3.316	5.625	.348	1	.555	27.550

	TRANSFORM_X4	4.606	12.095	.145	1	.703	100.076
	TRANSFORM_X5	3.069	4.290	.512	1	.474	21.531
	Constant	7.134	6.152	1.345	1	.246	1254.227

a. Variable(s) entered on step 1: TRANSFORM_X1, TRANSFORM_X2, TRANSFORM_X3, TRANSFORM_X4, TRANSFORM_X5.

Lampiran VIII

Hasil Uji Kesesuaian Keseluruhan Model (*Overall Model Fit)*

Iteration History[a,b,c,d]

Iteration		-2 Log likelihood	Coefficients					
			Constant	TRANSFORM_X1	TRANSFORM_X2	TRANSFORM_X3	TRANSFORM_X4	TRANSFORM_X5
Step 1	1	47.033	3.511	-.370	.487	1.443	2.073	.972
	2	45.031	5.884	-.906	.852	2.737	3.844	2.090
	3	44.895	6.970	-1.406	.968	3.277	4.531	2.880
	4	44.892	7.130	-1.547	.977	3.316	4.604	3.063
	5	44.892	7.134	-1.552	.978	3.316	4.606	3.069
	6	44.892	7.134	-1.552	.978	3.316	4.606	3.069

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 47.121

d. Estimation terminated at iteration number 6 because parameter estimates changed by less than .001.

Lampiran IV

Uji Koefisien Determinasi (*Negelkerke R Square*)

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	44.892[a]	.036	.067

a. Estimation terminated at iteration number 6 because parameter estimates changed by less than .001.

Lampiran X

Uji Kelayakan Model Regresi

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	9.085	8	.335

Lampiran XI

Hasil Uji Statistik Regresi Logistik

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1[a]	TRANSFORM_X1	-1.552	3.332	.217	1	.641	.212
	TRANSFORM_X2	.978	1.189	.675	1	.411	2.658
	TRANSFORM_X3	3.316	5.625	.348	1	.555	27.550
	TRANSFORM_X4	4.606	12.095	.145	1	.703	100.076
	TRANSFORM_X5	3.069	4.290	.512	1	.474	21.531
	Constant	7.134	6.152	1.345	1	.246	1254.227

a. Variable(s) entered on step 1: TRANSFORM_X1, TRANSFORM_X2, TRANSFORM_X3, TRANSFORM_X4, TRANSFORM_X5.