

Lampiran 1. Sampel

No	Nama Provinsi	LKPD/CALK	
		2019	2020
1	Aceh	v	v
2	Sumatera Utara	v	v
3	Sumatera Barat	v	v
4	Riau	v	v
5	Jambi	v	v
6	Sumatera Selatan	v	v
7	Bengkulu	v	v
8	Lampung	v	v
9	Kepulauan Bangka Belitung	v	x
10	Kepulauan Riau	v	x
11	DKI Jakarta	v	v
12	Jawa Barat	v	v
13	Jawa Tengah	v	v
14	DI Yogyakarta	v	v
15	Jawa Timur	v	v
16	Banten	v	v
17	Bali	v	v
18	Nusa Tenggara Barat	v	v
19	Nusa Tenggara Timur	x	x
20	Kalimantan Barat	v	v
21	Kalimantan Tengah	x	x
22	Kalimantan Selatan	x	x
23	Kalimantan Timur	v	v
24	Kalimantan Utara	v	v
25	Sulawesi Utara	x	x
26	Sulawesi Tengah	x	x
27	Sulawesi Selatan	x	x
28	Sulawesi Tenggara	x	x
29	Gorontalo	v	v
30	Sulawesi Barat	v	v
31	Maluku	v	x
32	Maluku Utara	v	x
33	Papua	v	x
34	Papua Barat	v	x

Lampiran 2. Hasil Perhitungan

No	Y	X1	X2	X3	X4	X5
1	0.9118	30.9793	0.2068	45	81	12
2	0.7353	30.5551	0.7872	49	100	27
3	0.9118	31.5454	0.5732	50	65	11
4	0.8824	31.1294	0.6916	51	65	8
5	0.9412	29.8217	0.5646	40	45	14
6	0.8529	30.8842	0.6039	50	45	17
7	0.8824	29.4328	0.3923	42	55	9
8	0.7353	29.9049	0.7103	50	75	13
9	0.7647	33.8794	2.7546	43	85	15
10	0.9118	31.3378	1.4360	63	106	18
11	0.6765	31.2554	1.2641	48	100	29
12	0.7059	29.9713	0.5759	43	100	9
13	0.8235	31.3596	1.3680	60	55	29
14	0.7941	30.4558	1.6802	43	100	10
15	0.8824	30.0180	1.5342	42	55	11
16	0.7941	30.1700	0.5331	46	65	7
17	0.9412	30.1271	0.6325	48	65	9
18	0.6765	31.1536	1.2561	31	55	9
19	0.9118	29.6021	0.4845	40	35	5
20	0.7941	28.4754	0.2875	31	45	7
21	0.8824	28.7002	0.2043	41	45	5
22	0.9118	29.0912	0.4209	45	81	8
23	0.7059	30.6648	1.3112	49	100	10
24	0.8824	29.1949	0.4860	50	65	11
25	0.8824	31.1544	0.7670	51	65	4
26	0.9118	29.8139	0.6200	40	45	5
27	0.8235	31.0966	0.9085	50	45	7
28	0.8824	29.6706	0.4183	42	55	5
29	0.7647	30.0498	0.9619	50	75	4
30	0.7647	33.8855	1.4492	43	85	13
31	0.8529	31.2824	1.2142	63	106	16
32	0.6765	31.2479	2.8932	48	120	10
33	0.7059	30.0590	0.4749	43	120	5
34	0.7941	31.4201	2.2794	60	55	15
35	0.7941	30.5422	1.0700	43	120	2
36	0.8529	29.9839	1.7136	42	55	8
37	0.7647	30.1844	0.6324	46	65	2
38	0.9412	30.1589	0.5519	48	65	1
39	0.6765	31.1753	1.0591	31	55	5
40	0.9118	29.6201	0.5883	40	35	2
41	0.7647	28.5690	0.2940	31	45	3
42	0.8529	28.7982	0.2116	41	45	1

Lampiran 3. Output SPSS

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Pengungkapan LKPD	42	.6765	.9412	.822140	.0839418
Ukuran Pemerintah	42	28.4754	33.8855	30.438610	1.1508592
Tingkat Kemandirian	42	.2043	2.8932	.925393	.6415567
Ukuran OPD	42	31	63	45.52	7.578
Ukuran Legislatif	42	35	120	70.10	24.586
Temuan Audit	42	1	29	9.79	6.838
Valid N (listwise)	42				

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.681 ^a	.463	.389	.0656299	2.690

a. Predictors: (Constant), Temuan Audit, Ukuran Legislatif, Tingkat Kemandirian, Ukuran OPD, Ukuran Pemerintah

b. Dependent Variable: Pengungkapan LKPD

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.134	5	.027	6.214	.000 ^b
	Residual	.155	36	.004		
	Total	.289	41			

a. Dependent Variable: Pengungkapan LKPD

b. Predictors: (Constant), Temuan Audit, Ukuran Legislatif, Tingkat Kemandirian, Ukuran OPD, Ukuran Pemerintah

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Ukuran Pemerintah	.506	1.976
	Tingkat Kemandirian	.538	1.858
	Ukuran OPD	.696	1.438
	Ukuran Legislatif	.771	1.297
	Temuan Audit	.673	1.487

a. Dependent Variable: Pengungkapan LKPD

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.134	5	.027	6.214	.000 ^b
	Residual	.155	36	.004		
	Total	.289	41			

a. Dependent Variable: Pengungkapan LKPD

b. Predictors: (Constant), Temuan Audit, Ukuran Legislatif, Tingkat Kemandirian, Ukuran OPD, Ukuran Pemerintah

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.737	.361		2.042	.049
Ukuran Pemerintah	.000	.013	-.006	-.034	.973
Tingkat Kemandirian	-.037	.022	-.281	-1.689	.100
Ukuran OPD	.006	.002	.535	3.657	.001
Ukuran Legislatif	-.002	.000	-.468	-3.363	.002
Temuan Audit	-.003	.002	-.216	-1.451	.155

a. Dependent Variable: Pengungkapan LKPD

		Unstandardized Residual
N		42
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.06149801
Most Extreme Differences	Absolute	.096
	Positive	.096
	Negative	-.085
Test Statistic		.096
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.