

## LAMPIRAN

### Lampiran 1 : Data Keuangan

- Pendapatan Asli Daerah sebelum dibagi dengan nilai yang sama.

No	Kabupaten/Kota	Tahun		
		2020	2021	2022
1	Kab. Bangkalan	233,177,792,497.49	271,656,642,591.09	281,897,411,487.80
2	Kab. Banyuwangi	482,740,174,377.22	520,021,954,381.20	516,757,143,543.55
3	Kab. Blitar	302,540,062,676.13	407,530,973,690.43	422,738,491,399.68
4	Kab. Bondowoso	720,914,033,084.25	955,640,728,380.39	804,014,681,241.71
5	Kab. Bojonegoro	222,657,296,673.72	233,136,567,608.59	189,504,490,467.06
6	Kab. Gresik	924,657,913,563.07	1,031,387,734,236.41	1,191,799,202,154.29
7	Kab. Jember	593,175,154,485.65	635,305,965,623.24	640,243,830,361.32
8	Kab. Jombang	468,627,918,703.89	665,844,012,375.24	522,526,189,811.56
9	Kab. Kediri	494,413,404,880.18	513,773,026,141.24	649,630,917,159.76
10	Kab. Lamongan	481,752,331,399.49	604,587,635,067.78	507,680,928,067.59
11	Kab. Lumajang	300,263,112,642.77	325,045,892,762.36	361,388,610,784.38
12	Kab. Madiun	258,211,505,535.08	333,154,568,459.37	377,425,844,392.10
13	Kab. Magetan	203,465,853,559.25	243,732,143,559.50	238,172,331,190.57
14	Kab. Malang	583,846,309,201.31	669,361,940,836.91	763,117,874,061.91
15	Kab. Mojokerto	537,297,509,364.79	625,418,916,520.09	676,708,151,150.77
16	Kab. Nganjuk	402,347,144,361.43	478,462,299,146.24	445,589,935,500.99
17	Kab. Ngawi	269,979,788,588.80	283,608,932,666.80	309,326,829,397.26
18	Kab. Pacitan	168,559,638,378.38	211,689,109,365.52	165,244,644,988.69
19	Kab. Pamekasan	232,262,477,004.71	205,969,039,947.27	231,934,835,122.52
20	Kab. Pasuruan	700,151,909,602.40	701,199,341,703.47	736,238,743,114.30
21	Kab. Ponorogo	303,331,015,448.27	376,702,757,475.31	321,603,082,547.58
22	Kab. Probolinggo	254,884,191,561.70	300,398,775,730.94	261,450,104,582.37
23	Kab. Sampang	175,518,944,949.09	135,499,437,439.15	184,053,093,325.93
24	Kab. Sidoarjo	1,798,515,529,274.65	1,921,244,253,335.69	1,801,982,663,587.19
25	Kab. Situbondo	218,845,065,632.84	228,766,562,733.20	253,352,994,071.60
26	Kab. Sumenep	260,329,014,333.57	252,690,773,879.35	247,070,353,452.98
27	Kab. Trenggalek	257,977,450,483.50	233,490,679,200.57	422,488,717,357.63
28	Kab. Tuban	566,077,757,668.16	614,733,285,905.09	574,696,171,350.18
29	Kab. Tulungagung	510,549,330,895.05	953,892,026,432.44	577,544,166,624.22
30	Kota Batu	136,766,373,974.97	147,007,052,561.30	203,318,424,547.46
31	Kota Blitar	174,590,638,444.23	297,618,527,754.02	156,268,172,003.52
32	Kota Kediri	262,886,289,227.78	439,896,279,120.18	319,295,604,320.24
33	Kota Madiun	248,944,404,487.59	265,920,295,216.86	264,212,229,517.55

NO	Kabupaten/Kota	Tahun		
		2020	2021	2022
34	Kota Malang	491,189,243,955.35	603,794,666,883.32	718,337,293,395.35
35	Kota Mojokerto	231,875,337,605.94	256,381,213,286.13	232,591,456,675.38
36	Kota Pasuruan	145,036,603,027.92	131,837,446,162.42	163,732,730,981.11
37	Kota Probolinggo	183,680,648,895.19	212,846,009,771.41	191,597,662,537.99
38	Kota Surabaya	4,289,960,292,372.98	4,727,280,629,669.69	5,314,695,257,794.40

- Pendapatan Asli Daerah setelah dibagi dengan nilai yang sama (10 Triliyun)

NO	Kabupaten/Kota	Tahun		
		2020	2021	2022
1	Kab. Bangkalan	0.023318	0.027166	0.028190
2	Kab. Banyuwangi	0.048274	0.052002	0.051676
3	Kab. Blitar	0.030254	0.040753	0.042274
4	Kab. Bondowoso	0.072091	0.095564	0.080401
5	Kab. Bojonegoro	0.022266	0.023314	0.018950
6	Kab. Gresik	0.092466	0.103139	0.119180
7	Kab. Jember	0.059318	0.063531	0.064024
8	Kab. Jombang	0.046863	0.066584	0.052253
9	Kab. Kediri	0.049441	0.051377	0.064963
10	Kab. Lamongan	0.048175	0.060459	0.050768
11	Kab. Lumajang	0.030026	0.032505	0.036139
12	Kab. Madiun	0.025821	0.033315	0.037743
13	Kab. Magetan	0.020347	0.024373	0.023817
14	Kab. Malang	0.058385	0.066936	0.076312
15	Kab. Mojokerto	0.053730	0.062542	0.067671
16	Kab. Nganjuk	0.040235	0.047846	0.044559
17	Kab. Ngawi	0.026998	0.028361	0.030933
18	Kab. Pacitan	0.016856	0.021169	0.016524
19	Kab. Pamekasan	0.023226	0.020597	0.023193
20	Kab. Pasuruan	0.070015	0.070120	0.073624
21	Kab. Ponorogo	0.030333	0.037670	0.032160
22	Kab. Probolinggo	0.025488	0.030040	0.026145
23	Kab. Sampang	0.017552	0.013550	0.018405
24	Kab. Sidoarjo	0.179852	0.192124	0.180198
25	Kab. Situbondo	0.021885	0.022877	0.025335
26	Kab. Sumenep	0.026033	0.025269	0.024707
27	Kab. Trenggalek	0.025798	0.023349	0.042249
28	Kab. Tuban	0.056608	0.061473	0.057470
29	Kab. Tulungagung	0.051055	0.095389	0.057754
30	Kota Batu	0.013677	0.014701	0.020332
31	Kota Blitar	0.017459	0.029762	0.015627
32	Kota Kediri	0.026289	0.043990	0.031930
33	Kota Madiun	0.024894	0.026592	0.026421
34	Kota Malang	0.049119	0.060379	0.071834
35	Kota Mojokerto	0.023188	0.025638	0.023259
36	Kota Pasuruan	0.014504	0.013184	0.016373
37	Kota Probolinggo	0.018368	0.021285	0.019160
38	Kota Surabaya	0.428996	0.472728	0.531470

- Ukuran Pemerintah Daerah (Total Aset) sebelum dibagi dengan nilai yang sama.

NO	Kabupaten/Kota	Tahun		
		2020	2021	2022
1	Kab. Bangkalan	3,248,748,668,429.28	3,287,355,807,994.34	3,426,970,013,752.93
2	Kab. Banyuwangi	4,610,811,341,119.78	4,880,705,919,574.57	4,975,933,686,336.34
3	Kab. Blitar	4,469,504,443,760.58	4,793,167,337,757.56	4,792,936,045,154.75
4	Kab. Bondowoso	2,886,152,870,845.27	2,890,627,973,795.63	2,847,209,273,424.88
5	Kab. Bojonegoro	13,282,895,260,689.10	14,861,004,949,368.50	14,672,284,077,071.40
6	Kab. Gresik	6,219,174,906,927.20	6,193,948,015,545.13	6,145,239,675,305.55
7	Kab. Jember	5,357,867,741,978.09	54,183,063,374,353.00	6,678,082,501,106.94
8	Kab. Jombang	3,869,952,848,308.24	4,179,313,083,806.45	4,108,296,357,428.15
9	Kab. Kediri	4,920,090,045,491.02	5,313,548,762,974.15	5,323,852,141,842.34
10	Kab. Lamongan	5,414,658,472,857.71	5,689,396,549,755.05	5,785,543,747,143.35
11	Kab. Lumajang	2,514,794,540,106.72	2,778,996,536,860.88	2,889,522,261,736.62
12	Kab. Madiun	4,223,308,432,256.55	4,637,395,032,456.17	4,604,593,310,261.57
13	Kab. Magetan	2,298,167,654,335.31	2,466,676,994,872.03	2,425,552,143,164.55
14	Kab. Malang	6,979,914,952,728.97	6,193,666,905,313.11	5,888,273,678,261.12
15	Kab. Mojokerto	5,949,039,791,956.20	6,254,447,197,160.66	6,089,920,320,337.08
16	Kab. Nganjuk	3,382,531,774,633.41	3,821,564,127,343.71	3,924,587,299,235.91
17	Kab. Ngawi	4,100,095,419,124.12	4,214,719,474,692.82	4,188,336,295,095.68
18	Kab. Pacitan	2,167,475,675,889.87	2,211,712,683,788.63	2,123,848,401,860.38
19	Kab. Pamekasan	3,721,643,174,886.75	3,778,135,844,976.41	3,707,902,505,247.10
20	Kab. Pasuruan	4,373,811,204,267.72	4,350,293,789,323.61	4,518,700,225,390.95
21	Kab. Ponorogo	2,411,017,255,318.16	2,637,342,783,621.71	2,804,170,325,009.08
22	Kab. Probolinggo	2,668,588,429,375.46	3,112,795,766,025.50	3,165,871,683,023.05
23	Kab. Sampang	3,919,573,705,207.71	4,070,969,260,251.76	4,339,335,948,166.61
24	Kab. Sidoarjo	21,264,200,469,428.10	21,808,175,246,105.40	22,586,024,634,392.00
25	Kab. Situbondo	4,211,724,139,658.96	4,466,844,477,361.35	4,385,706,402,523.45
26	Kab. Sumenep	3,773,059,908,808.00	3,646,444,825,412.15	3,711,421,129,574.55

NO	Kabupaten/Kota	Tahun		
		2020	2021	2022
27	Kab. Trenggalek	2,352,295,099,885.28	2,662,665,506,348.75	2,851,539,501,744.49
28	Kab. Tuban	7,300,738,037,164.47	7,673,202,987,339.55	7,839,569,045,731.66
29	Kab. Tulungagung	3,996,357,932,651.92	4,519,315,298,797.94	4,393,120,892,237.25
30	Kota Batu	1,969,750,855,908.37	1,957,746,217,629.29	2,727,123,710,735.05
31	Kota Blitar	2,595,047,554,204.28	2,842,396,924,943.55	2,838,091,886,965.55
32	Kota Kediri	3,124,238,802,109.33	3,332,882,120,217.72	3,519,026,557,267.68
33	Kota Madiun	2,748,491,955,577.70	2,825,866,797,765.40	2,813,637,454,500.29
34	Kota Malang	6,498,491,837,328.99	8,187,699,936,926.33	8,310,492,992,685.47
35	Kota Mojokerto	2,003,337,615,154.63	2,038,123,156,594.69	2,120,040,262,434.71
36	Kota Pasuruan	3,089,488,205,289.50	3,205,076,129,182.08	3,209,665,663,026.01
37	Kota Probolinggo	1,795,835,839,578.07	1,865,800,687,948.79	1,937,969,357,082.90
38	Kota Surabaya	45,910,335,939,674.00	47,023,936,026,338.00	51,844,401,656,233.60

- Ukuran Pemerintah Daerah (Total Aset) setelah dibagi dengan nilai yang sama (55 Trilyun)

NO	Kabupaten/Kota	Tahun		
		2020	2021	2022
1	Kab. Bangkalan	0.05907	0.05977	0.06231
2	Kab. Banyuwangi	0.08383	0.08874	0.09047
3	Kab. Blitar	0.08126	0.08715	0.08714
4	Kab. Bondowoso	0.05248	0.05256	0.05177
5	Kab. Bojonegoro	0.24151	0.27020	0.26677
6	Kab. Gresik	0.11308	0.11262	0.11173
7	Kab. Jember	0.09742	0.09851	0.12142
8	Kab. Jombang	0.07036	0.07599	0.07470
9	Kab. Kediri	0.08946	0.09661	0.09680
10	Kab. Lamongan	0.09845	0.10344	0.10519
11	Kab. Lumajang	0.04572	0.05053	0.05254
12	Kab. Madiun	0.07679	0.08432	0.08372
13	Kab. Magetan	0.04178	0.04485	0.04410
14	Kab. Malang	0.12691	0.11261	0.10706
15	Kab. Mojokerto	0.10816	0.11372	0.11073
16	Kab. Nganjuk	0.06150	0.06948	0.07136
17	Kab. Ngawi	0.07455	0.07663	0.07615
18	Kab. Pacitan	0.03941	0.04021	0.03862
19	Kab. Pamekasan	0.06767	0.06869	0.06742
20	Kab. Pasuruan	0.07952	0.07910	0.08216
21	Kab. Ponorogo	0.04384	0.04795	0.05098
22	Kab. Probolinggo	0.04852	0.05660	0.05756

NO	Kabupaten/Kota	Tahun		
		2020	2021	2022
23	Kab. Sampang	0.07126	0.07402	0.07890
24	Kab. Sidoarjo	0.38662	0.39651	0.41065
25	Kab. Situbondo	0.07658	0.08122	0.07974
26	Kab. Sumenep	0.06860	0.06630	0.06748
27	Kab. Trenggalek	0.04277	0.04841	0.05185
28	Kab. Tuban	0.13274	0.13951	0.14254
29	Kab. Tulungagung	0.07266	0.08217	0.07987
30	Kota Batu	0.03581	0.03560	0.04958
31	Kota Blitar	0.04718	0.05168	0.05160
32	Kota Kediri	0.05680	0.06060	0.06398
33	Kota Madiun	0.04997	0.05138	0.05116
34	Kota Malang	0.11815	0.14887	0.15110
35	Kota Mojokerto	0.03642	0.03706	0.03855
36	Kota Pasuruan	0.05617	0.05827	0.05836
37	Kota Probolinggo	0.03265	0.03392	0.03524
38	Kota Surabaya	0.83473	0.85498	0.94263

- *Leverage (X3)*

NO	Kota/Kabupaten	Tahun		
		2020	2021	2022
1	Kab. Bangkalan	0.01428	0.02001	0.00750
2	Kab. Banyuwangi	0.01190	0.01493	0.01748
3	Kab. Blitar	0.01042	0.01162	0.00826
4	Kab. Bondowoso	0.00771	0.00294	0.00575
5	Kab. Bojonegoro	0.02788	0.00699	0.00572
6	Kab. Gresik	0.00457	0.00744	0.00991
7	Kab. Jember	0.02298	0.00174	0.01173
8	Kab. Jombang	0.00935	0.01674	0.01339
9	Kab. Kediri	0.00216	0.00628	0.00401
10	Kab. Lamongan	0.01144	0.01582	0.03577
11	Kab. Lumajang	0.03403	0.05909	0.06276
12	Kab. Madiun	0.00365	0.00652	0.00543
13	Kab. Magetan	0.00392	0.01099	0.00435
14	Kab. Malang	0.00860	0.01031	0.01216
15	Kab. Mojokerto	0.00578	0.01377	0.01343
16	Kab. Nganjuk	0.01567	0.01859	0.01024
17	Kab. Ngawi	0.00189	0.00234	0.00254
18	Kab. Pacitan	0.00262	0.00206	0.00304
19	Kab. Pamekasan	0.03395	0.02663	0.02812
20	Kab. Pasuruan	0.00879	0.01201	0.00612
21	Kab. Ponorogo	0.03546	0.02521	0.07712
22	Kab. Probolinggo	0.02387	0.01687	0.00799
23	Kab. Sampang	0.00423	0.01969	0.05493
24	Kab. Sidoarjo	0.00492	0.00460	0.00466
25	Kab. Situbondo	0.00479	0.01815	0.00321
26	Kab. Sumenep	0.00960	0.00810	0.01047
27	Kab. Trenggalek	0.01120	0.05768	0.08490
28	Kab. Tuban	0.00310	0.00630	0.00279
29	Kab. Tulungagung	0.01311	0.00769	0.01039
30	Kota Batu	0.00495	0.00349	0.00529
31	Kota Blitar	0.01140	0.01965	0.01053
32	Kota Kediri	0.00634	0.02031	0.00694

NO	Kota/Kabupaten	Tahun		
		2020	2021	2022
33	Kota Madiun	0.00454	0.00547	0.00523
34	Kota Malang	0.00199	0.00287	0.00497
35	Kota Mojokerto	0.01265	0.00769	0.05786
36	Kota Pasuruan	0.00267	0.00549	0.00302
37	Kota Probolinggo	0.00954	0.00674	0.00987
38	Kota Surabaya	0.01420	0.01594	0.01390

- Kinerja Keuangan Pemerintah Daerah (Rasio Efisiensi)

NO	Kabupaten/Kota	Tahun		
		2020	2021	2022
1	Kab. Bangkalan	7.203965422	6.455891931	6.488054821
2	Kab. Banyuwangi	5.689546302	5.146566916	5.643373774
3	Kab. Blitar	6.413886689	5.629443823	4.975265458
4	Kab. Bondowoso	2.230791581	1.682546736	2.364272042
5	Kab. Bojonegoro	16.85322904	21.81948371	28.37949802
6	Kab. Gresik	2.688255158	3.095588194	2.982111707
7	Kab. Jember	5.559254529	5.873747325	6.502775044
8	Kab. Jombang	4.333599187	3.418163683	4.507040916
9	Kab. Kediri	4.671377399	5.717358254	4.855221326
10	Kab. Lamongan	4.603611476	3.734969577	6.279855248
11	Kab. Lumajang	5.650160387	5.508528607	6.22255654
12	Kab. Madiun	5.456003926	5.602023313	5.456766589
13	Kab. Magetan	8.799371807	7.274618276	8.276469543
14	Kab. Malang	5.674057734	5.786766143	5.674756927
15	Kab. Mojokerto	3.630450112	3.906672323	3.036380478
16	Kab. Nganjuk	4.914458963	4.143248004	5.981298048
17	Kab. Ngawi	7.95053012	7.775369088	7.416171731
18	Kab. Pacitan	9.315818458	6.220011921	10.05935976
19	Kab. Pamekasan	8.865479467	16.29329572	8.782217205
20	Kab. Pasuruan	4.625258016	3.762845745	4.686034631
21	Kab. Ponorogo	7.346876379	5.608177063	7.728837903
22	Kab. Probolinggo	6.704411557	7.439928967	8.963217718
23	Kab. Sampang	8.02245314	13.55237536	11.51573434
24	Kab. Sidoarjo	2.13767321	2.223151953	2.691430858
25	Kab. Situbondo	6.720887498	6.222709069	6.115780374
26	Kab. Sumenep	7.818052255	7.349942518	7.40793108
27	Kab. Trenggalek	6.168807512	7.880947528	5.130106784
28	Kab. Tuban	4.352359926	4.009837081	4.735410223
29	Kab. Tulungagung	4.426240255	2.484080709	4.320347097
30	Kota Batu	6.168574423	6.103267969	4.878533793
31	Kota Blitar	4.971946969	3.312980556	6.640066047
32	Kota Kediri	4.591058178	3.055884723	4.643811492
33	Kota Madiun	4.075734204	4.037598344	4.410886311
34	Kota Malang	4.282397388	3.686605465	3.046366611
35	Kota Mojokerto	3.469135724	3.718870685	4.575506203
36	Kota Pasuruan	5.686993883	6.512444242	5.736632746
37	Kota Probolinggo	4.778225065	4.221623817	5.637511721
38	Kota Surabaya	1.872437142	1.654032822	1.777757015

## Lampiran 2 : Uji Instrumen

## 1. Uji Statistik Deskriptif

## Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PAD	114	.01318	.53147	.0555691	.07691832
UPD	114	.03265	.94263	.1078517	.14306984
Leverage	114	.00174	.08490	.0138656	.01538226
KKP	114	1.65403	28.37950	5.9576344	3.62454831
Valid N (listwise)	114				

## 2. Uji Asumsi Klasik

## a. Uji Normalitas

## One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		114
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	2.22860833
	Absolute	.105
Most Extreme Differences	Positive	.105
	Negative	-.077
Kolmogorov-Smirnov Z		1.122
Asymp. Sig. (2-tailed)		.161

a. Test distribution is Normal.

b. Calculated from data.

## b. Uji Heteroskedastisitas

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.195	.025		7.879	.000
PAD	-.268	.614	-.120	-.437	.663

UPD	.443	.330	.369	1.342	.182
Leverage	-.801	1.027	-.072	-.780	.437

a. Dependent Variable: ABS\_RES

c. Uji Multikolinieritas

Model	Collinearity Statistics	
	Tolerance	VIF
1		
	PAD	.111 8.978
	UPD	.111 8.993
	Leverage	.994 1.006

a. Dependent Variable: KKP

d. Uji Autokolerasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.789 <sup>a</sup>	.622	.612	2.25879402	1.011

a. Predictors: (Constant), Leverage, PAD, UPD

b. Dependent Variable: KKP

3. Analisis Regresi Linier Berganda

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1					
	(Constant)	5.869	.334	17.553	.000
	PAD	-109.324	8.277	-2.320	.000
	UPD	53.107	4.454	2.096	.000
	Leverage	31.470	13.854	.134	.025

a. Dependent Variable: KKP



## 4. Uji Hipotesis

## a. Uji F (Simultan)

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	923.284	3	307.761	60.320	.000 <sup>b</sup>
	Residual	561.237	110	5.102		
	Total	1484.521	113			

a. Dependent Variable: KKP

b. Predictors: (Constant), Leverage, PAD, UPD

## b. Uji t (Parsial)

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.869	.334		17.553	.000
	PAD	-109.324	8.277	-2.320	-13.208	.000
	UPD	53.107	4.454	2.096	11.924	.000
	Leverage	31.470	13.854	.134	2.272	.025

a. Dependent Variable: KKP

## c. Uji Koefisien Determinasi

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.789 <sup>a</sup>	.622	.612	2.25879402

a. Predictors: (Constant), Leverage, PAD, UPD