

LAMPIRAN

Lampiran 1. Hasil Tabulasi Data

No	Uraian	Year	ID	Y	X1	X2	Z	X1.Z	X2.Z
1	Kab. Badung	2019	1	2.409856	-0.13617	-2.54603	-1.70769	1.84	-4.25
		2020	1	2.17842	-0.17264	-2.35106	-1.61341	1.79	-3.96
		2021	1	1.315864	-0.30029	-1.83899	-3.30074	3.60	-5.14
		2022	1	1.014054	-0.36206	-1.52891	-2.06757	2.43	-3.60
		2023	1	1.993224	-0.15551	-2.28343	-1.90295	2.06	-4.19
2	Kab. Bangli	2019	2	-1.68323	-2.16277	-0.47955	-1.74693	3.91	-2.23
		2020	2	-1.52621	-1.983	-0.45679	-2.10792	4.09	-2.56
		2021	2	-2.1654	-2.40311	-0.43928	-1.93647	-8.53	6.57
		2022	2	-1.58661	-1.90481	-0.39453	-1.42455	3.33	-1.82
		2023	2	-1.41914	-1.77901	-0.44887	-1.52655	3.31	-1.98
3	Kab. Buleleng	2019	3	-1.10806	-1.68419	-0.57612	-1.87272	3.56	-2.45
		2020	3	-1.19851	-1.75266	-0.55415	-1.90063	3.65	-2.45
		2021	3	-1.39968	-1.8028	-0.53322	-1.86611	3.67	-2.40
		2022	3	-1.26732	-1.59865	-0.44584	-2.4709	-7.20	6.05
		2023	3	-1.10605	-1.51694	-0.51714	-2.37391	-6.52	5.52
4	Kab. Gianyar	2019	4	0.023562	-0.84621	-0.86977	-1.43632	-2.25	2.27
		2020	4	0.254451	-0.72861	-0.98306	-1.13559	-1.58	1.83
		2021	4	-0.10842	-0.84567	-0.82665	-1.27127	-2.25	2.24
		2022	4	-0.19545	-0.85067	-0.76174	-1.53965	-2.69	2.60
		2023	4	0.38247	-0.57661	-1.04382	-1.90268	-1.75	2.22
5	Kab. Jembrana	2019	5	-1.70931	-2.16688	-0.45757	-1.72165	3.89	-2.18
		2020	5	-1.62967	-2.16644	-0.53677	-1.97659	4.14	-2.51
		2021	5	-1.65821	-1.99465	-0.46465	-2.59144	-8.88	7.35
		2022	5	-1.69598	-1.98821	-0.34788	-2.09307	-7.63	5.99
		2023	5	-1.52031	-1.8657	-0.43536	-2.57726	-8.36	6.93
6	Kab. Karangasem	2019	6	-1.29862	-1.81035	-0.51173	-2.15495	3.97	-2.67
		2020	6	-1.38362	-1.84016	-0.45654	-2.02338	3.86	-2.48
		2021	6	-1.48813	-1.82554	-0.48551	-2.04621	3.87	-2.53
		2022	6	-1.5536	-1.89446	-0.41958	-2.26308	4.16	-2.68
		2023	6	-1.31822	-1.69941	-0.46772	-2.3146	4.01	-2.78
7	Kab. Klungkung	2019	7	-1.36321	-1.87377	-0.51056	-2.03621	-6.69	5.32
		2020	7	-1.06133	-1.61355	-0.55222	-1.96567	-5.67	4.60
		2021	7	-1.08409	-1.4858	-0.57173	-1.50779	-4.63	3.71
		2022	7	-1.16524	-1.52262	-0.43252	-1.86037	-5.55	4.46
		2023	7	-1.13212	-1.53006	-0.48276	-1.81042	-5.39	4.34
8	Kab. Tabanan	2019	8	-1.02885	-1.60901	-0.58016	-1.52608	-4.71	3.68
		2020	8	-0.95761	-1.5466	-0.58898	-2.00419	-5.47	4.51
		2021	8	-1.1447	-1.56155	-0.54824	-2.16969	-6.21	5.20

No	Uraian	Year	ID	Y	X1	X2	Z	X1.Z	X2.Z
		2022	8	-1.07871	-1.46059	-0.49402	-2.66313	-7.00	6.03
		2023	8	-0.81195	-1.35974	-0.65449	-2.09909	-5.16	4.46
9	Kota Denpasar	2019	9	-0.04966	-0.88801	-0.83836	-1.90485	-2.89	2.84
		2020	9	0.035441	-0.85465	-0.8901	-2.1296	-2.91	2.94
		2021	9	-0.37906	-1.04126	-0.74328	-3.16354	-5.40	5.11
		2022	9	-0.29791	-0.94187	-0.72356	-2.27837	-3.90	3.68
		2023	9	-0.13504	-0.86185	-0.80328	-2.03091	-3.17	3.11

Lampiran 2. Hasil Statistik Deskriptif

Variable	Obs	Mean	Std. dev.	Min	Max
y	45	-.7133742	1.088435	-2.165402	2.409856
x1	45	-1.399224	.6085288	-2.403109	-.1361704
x2	45	-.7528115	.5266786	-2.546026	-.3478792
z	45	-2.000371	.4323474	-3.300739	-1.135586

Lampiran 3. Hasil Uji CEM

Source	SS	df	MS	Number of obs	=	45
Model	52.0026763	5	10.4005353	F(5, 39)	=	3279.61
Residual	.123679605	39	.003171272	Prob > F	=	0.0000
				R-squared	=	0.9976
				Adj R-squared	=	0.9973
Total	52.1263559	44	1.18468991	Root MSE	=	.05631

	Coefficient	Std. err.	t	P> t	[95% conf. interval]
y					
x1	.9336619	.0346112	26.98	0.000	.8636541 1.00367
x2	-1.163809	.0698085	-16.67	0.000	-1.30501 -1.022608
z	.0407585	.0204252	2.00	0.053	-.0005553 .0820723
x1z	.0528793	.0189767	2.79	0.008	.0144954 .0912633
x2z	.0671697	.0249732	2.69	0.010	.0166568 .1176827
_cons	-.2101701	.1126258	-1.87	0.070	-.4379774 .0176372

Lampiran 4. Hasil Uji FEM

Fixed-effects (within) regression
 Group variable: id

Number of obs = 45
 Number of groups = 9

R-squared:
 Within = 0.9576
 Between = 0.9987
 Overall = 0.9968

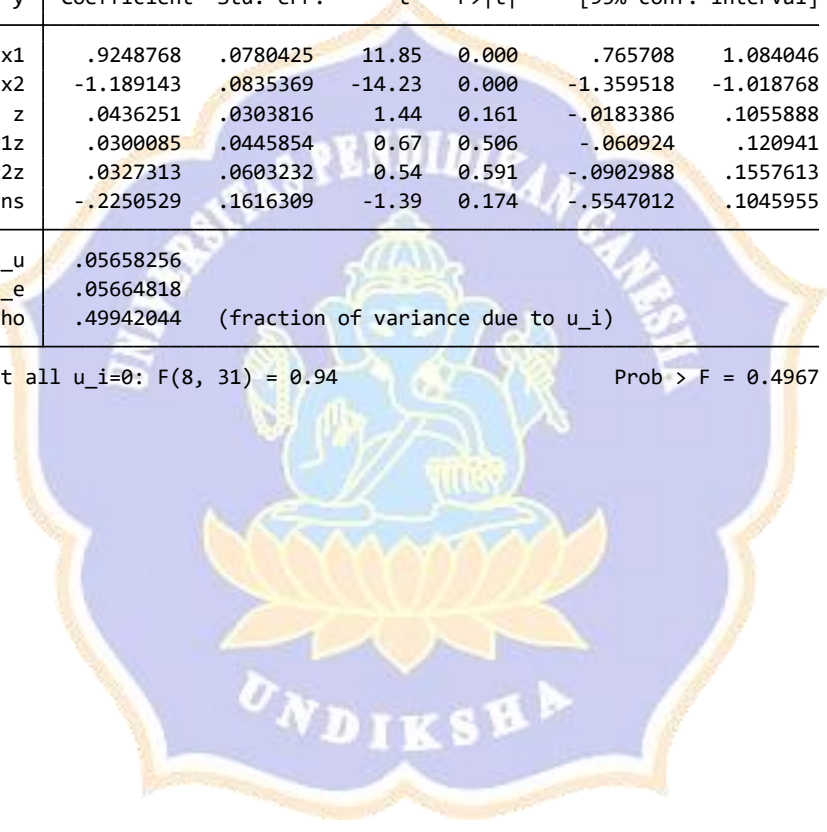
Obs per group:
 min = 5
 avg = 5.0
 max = 5

corr(u_i, Xb) = -0.6754

F(5,31) = 140.07
 Prob > F = 0.0000

y	Coefficient	Std. err.	t	P> t	[95% conf. interval]	
x1	.9248768	.0780425	11.85	0.000	.765708	1.084046
x2	-1.189143	.0835369	-14.23	0.000	-1.359518	-1.018768
z	.0436251	.0303816	1.44	0.161	-.0183386	.1055888
x1z	.0300085	.0445854	0.67	0.506	-.060924	.120941
x2z	.0327313	.0603232	0.54	0.591	-.0902988	.1557613
_cons	-.2250529	.1616309	-1.39	0.174	-.5547012	.1045955
sigma_u	.05658256					
sigma_e	.05664818					
rho	.49942044	(fraction of variance due to u_i)				

F test that all u_i=0: F(8, 31) = 0.94 Prob > F = 0.4967



Lampiran 7. Hasil Uji Hausman

. hausman FEM REM

	Coefficients		(b-B) Difference	sqrt(diag(V_b-V_B)) S.E.
	(b) FEM	(B) REM		
x1	.9248768	.9336619	-.0087851	.0699479
x2	-1.189143	-1.163809	-.025334	.0458824
z	.0436251	.0407585	.0028666	.0224912
x1z	.0300085	.0528793	-.0228708	.0403453
x2z	.0327313	.0671697	-.0344385	.0549112

b = consistent under Ho and Ha; obtained from xtreg
 B = inconsistent under Ha, efficient under Ho; obtained from xtreg

Test: Ho: difference in coefficients not systematic

chi2(5) = (b-B)'[(V_b-V_B)^(-1)](b-B)
 = 7.02
 Prob>chi2 = 0.2193

Lampiran 8. Hasil Uji LM Test

Breusch and Pagan Lagrangian multiplier test for random effects

$$y[id,t] = Xb + u[id] + e[id,t]$$

Estimated results:

	Var	SD = sqrt(Var)
y	1.18469	1.088435
e	.003209	.0566482
u	0	0

Test: Var(u) = 0

chibar2(01) = 0.00
 Prob > chibar2 = 1.0000

Lampiran 9. Hasil Uji Normalitas

Skewness and kurtosis tests for normality

Variable	Obs	Pr(skewness)	Pr(kurtosis)	Joint test	
				Adj chi2(2)	Prob>chi2
res	45	0.2847	0.4922	1.71	0.4263

Shapiro-Wilk W test for normal data

Variable	Obs	W	V	z	Prob>z
res	45	0.96349	1.581	0.971	0.16584

Shapiro-Francia W' test for normal data

Variable	Obs	W'	V'	z	Prob>z
res	45	0.96869	1.503	0.765	0.22226

Lampiran 10. Hasil Uji Multikolinieritas

Variable	VIF	1/VIF
x1	3.55	0.281794
x2	3.55	0.281829
z	1.00	0.997950
Mean VIF	2.70	

Lampiran 11. Hasil Uji Heteroskedastisitas

. hetttest

Breusch-Pagan/Cook-Weisberg test for heteroskedasticity

Assumption: Normal error terms

Variable: Fitted values of x1

H0: Constant variance

chi2(1) = 1.23

Prob > chi2 = 0.2670

Lampiran 12. Hasil Analisis Regresi Linear Berganda Dengan Data Panel

. xtreg y x1 x2

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Random-effects GLS regression           Number of obs   =           45
Group variable: id                     Number of groups =           9

R-sq:                                  Obs per group:
    within = 0.9367                    min =           5
    between = 0.9998                   avg =           5.0
    overall = 0.9967                   max =           5

corr(u_i, X) = 0 (assumed)             Wald chi2(2)    =    12497.34
                                         Prob > chi2     =         0.0000
    
```

y	Coef.	Std. Err.	z	P> z	[95% Conf. Interval]	
x1	.9815107	.0300863	32.62	0.000	.9225426	1.040479
x2	-1.012307	.034762	-29.12	0.000	-1.080439	-.9441748
_cons	-.1020976	.0664573	-1.54	0.124	-.2323516	.0281563
sigma_u	0					
sigma_e	.06183694					
rho	0	(fraction of variance due to u_i)				

Lampiran 13. Hasil Uji Koefisien Determinasi

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Number of obs   =           45
F(5, 39)        =    3279.61
Prob > F         =         0.0000
R-squared        =         0.9976
Adj R-squared    =         0.9973
Root MSE        =         .05631
    
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Lampiran 14. Hasil Uji Statistik Z (Parsial)

y	Coef.	Std. Err.	z	P> z	[95% Conf. Interval]	
x1	.9815107	.0300863	32.62	0.000	.9225426	1.040479
x2	-1.012307	.034762	-29.12	0.000	-1.080439	-.9441748
_cons	-.1020976	.0664573	-1.54	0.124	-.2323516	.0281563
sigma_u	0					
sigma_e	.06183694					
rho	0	(fraction of variance due to u_i)				

Lampiran 15. Hasil Uji Moderasi Interaksi

Random-effects GLS regression
 Group variable: id

Number of obs = 45
 Number of groups = 9

R-squared:
 Within = 0.9547
 Between = 0.9997
 Overall = 0.9976


Obs per group:
 min = 5
 avg = 5.0
 max = 5

Wald chi2(5) = 16398.05
 Prob > chi2 = 0.0000

corr(u_i, X) = 0 (assumed)

y	Coefficient	Std. err.	z	P> z	[95% conf. interval]	
x1	.9336619	.0346112	26.98	0.000	.8658252	1.001499
x2	-1.163809	.0698085	-16.67	0.000	-1.300631	-1.026987
z	.0407585	.0204252	2.00	0.046	.0007259	.0807911
x1z	.0528793	.0189767	2.79	0.005	.0156857	.0900729
x2z	.0671697	.0249732	2.69	0.007	.0182232	.1161162
_cons	-.2101701	.1126258	-1.87	0.062	-.4309127	.0105725
sigma_u	0					
sigma_e	.05664818					
rho	0	(fraction of variance due to u_i)				

RIWAYAT HIDUP

	A. IDENTITAS DIRI	
	Nama Lengkap	: Luh Nopia Yudiastuti
	Jenis Kelamin	: Perempuan
	Tempat dan Tanggal Lahir	: Singaraja, 22 Juli 1996
	Email	: nopiayudiastuti@gmail.com
	Nomor HP	: 085728434305
	Alamat	: Jalan Drupadi XIV No.29A, Denpasar

B. RIWAYAT PENDIDIKAN		
Program	S1	S2
Nama Perguruan Tinggi	Universitas Udayana	Universitas Pendidikan Ganesha
Program Studi	Akuntansi	Akuntansi
Tahun Masuk	2014	2023
Tahun Lulus	2017	2025
IPK	3.80	
Judul Skripsi/Tesis	Pengaruh <i>Leverage</i> terhadap Manajemen Laba dengan <i>Good Corporate Governance</i> sebagai Variabel Pemoderasi (Studi Empiris pada Perusahaan Go Publik Non Keuangan yang Terdaftar dalam Penilaian CGPI pada Tahun 2011-2015)	Belanja Modal Memoderasi Pengaruh Pendapatan Asli Daerah (PAD) dan Dana Perimbangan Terhadap Kinerja Keuangan Pemerintah Daerah
Nama Pembimbing	I Wayan Pradnyantha Wirasedana, BIHM, M.Com, CPA	Prof. Dr. Edy Sujana, S.E., M.Si., Ak.

C. PENGALAMAN KERJA		
Tahun	Nama Institusi Tempat Kerja	Bagian
2017-2018	CV. Bali Citra Raya	Konsultan Pajak
2018-2018	Kuta Lagoon Hotel	General Cashier
2018-2020	Yayasan Inovasi Bumi (INOBU)	Finance
2020- sekarang	Badan Pengelola Keuangan dan Aset Daerah (BPKAD) Kota Denpasar	Analisis Perencanaan Anggaran

