

LAMPIRAN



Lampiran 01. Data Mentah Variabel Pajak Daerah

Data Mentah Variabel Pajak Daerah				
Dalam Jutaan Rupiah				
Kab/Kota	Tahun	Realisasi Pajak Daerah	Anggaran Pajak Daerah	Rasio Pajak Daerah
Badung	2021	1.278.720.000	2.815.020.000	45,42489929
Bangli		23.320.000	15.740.000	148,15756036
Buleleng		136.710.000	145.680.000	93,84266886
Gianyar		241.680.000	619.970.000	38,98253141
Jembrana		38.130.000	40.980.000	93,04538799
Karangasem		85.670.000	124.440.000	68,84442302
Klungkung		41.900.000	52.780.000	79,38613111
Tabanan		144.570.000	115.760.000	124,88769869
Kota Denpasar		521.850.000	460.000.000	113,44565217
Badung		2022	3.210.790.000	1.667.840.000
Bangli	36.710.000		17.380.000	211,21979287
Buleleng	172.680.000		157.680.000	109,51293760
Gianyar	597.620.000		524.370.000	113,96914393
Jembrana	48.790.000		41.510.000	117,53794266
Karangasem	167.960.000		118.330.000	141,94202654
Klungkung	66.960.000		37.110.000	180,43654002
Tabanan	175.840.000		130.760.000	134,47537473
Kota Denpasar	690.250.000		562.210.000	122,77440814
Badung	2023		5.254.160.000	5.830.070.000
Bangli		47.830.000	49.240.000	97,13647441
Buleleng		204.360.000	183.200.000	111,55021834
Gianyar		1.038.200.000	914.870.000	113,48060380
Jembrana		84.670.000	48.640.000	174,07483553
Karangasem		214.490.000	142.330.000	150,69907960
Klungkung		103.960.000	60.090.000	173,00715593
Tabanan		222.300.000	168.400.000	132,00712589
Kota Denpasar		892.870.000	713.250.000	125,18331581
Badung		2024	6.771.020.000	9.289.160.000
Bangli	55.670.000		59.780.000	93,12479090
Buleleng	251.950.000		244.590.000	103,00911730
Gianyar	1.358.390.000		1.309.830.000	103,70735134
Jembrana	46.210.000		60.900.000	75,87848933
Karangasem	273.800.000		255.550.000	107,14145960
Klungkung	146.230.000		122.250.000	119,61554192
Tabanan	303.010.000		275.300.000	110,06538322
Kota Denpasar	1.399.870.000		1.100.000.000	127,26090909

(Sumber: <https://djpk.kemenkeu.go.id/>)

Lampiran 02. Data Mentah Variabel Belanja Modal

Data Mentah Variabel Belanja Modal				
Dalam Jutaan Rupiah				
Kab/Kota	Tahun	Belanja Modal	Total Belanja Daerah	Rasio Belanja Modal
Badung	2021	133.500.000	2.810.670.000	4,74975718
Bangli		183.280.000	1.108.810.000	16,52943245
Buleleng		202.520.000	2.070.380.000	9,78177919
Gianyar		490.430.000	1.902.070.000	25,78401426
Jembrana		85.000.000	1.035.980.000	8,20479160
Karangasem		143.670.000	1.547.530.000	9,28382648
Klungkung		86.140.000	1.154.190.000	7,46324262
Tabanan		310.950.000	1.900.660.000	16,36010649
Kota Denpasar		102.370.000	1.925.700.000	5,31598899
Badung	2022	476.200.000	3.669.880.000	12,97590112
Bangli		293.930.000	1.239.850.000	23,70690003
Buleleng		155.220.000	2.079.740.000	7,46343293
Gianyar		398.530.000	2.111.420.000	18,87497514
Jembrana		128.380.000	1.131.660.000	11,34439673
Karangasem		139.310.000	1.548.910.000	8,99406680
Klungkung		130.870.000	1.209.200.000	10,82285809
Tabanan		146.740.000	1.785.090.000	8,22031382
Kota Denpasar		198.780.000	2.024.800.000	9,81726590
Badung	2023	1.029.690.000	6.907.240.000	14,90740151
Bangli		202.780.000	1.204.700.000	16,83240641
Buleleng		184.780.000	2.010.290.000	9,19170866
Gianyar		294.650.000	2.191.320.000	13,44623332
Jembrana		88.710.000	1.034.450.000	8,57557156
Karangasem		116.140.000	1.436.750.000	8,08352184
Klungkung		181.810.000	1.269.140.000	14,32544873
Tabanan		231.750.000	1.830.460.000	12,66075194
Kota Denpasar		327.170.000	2.167.220.000	15,09629848
Badung	2024	1.811.350.000	8.982.940.000	20,16433373
Bangli		177.100.000	1.318.950.000	13,42734751
Buleleng		183.310.000	2.407.480.000	7,61418579
Gianyar		321.110.000	2.541.100.000	12,63665342
Jembrana		123.920.000	1.232.980.000	10,05044688
Karangasem		264.860.000	1.881.900.000	14,07407407
Klungkung		110.770.000	1.459.500.000	7,58958547
Tabanan		313.400.000	2.160.700.000	14,50455871
Kota Denpasar		465.350.000	2.866.450.000	16,23436655

(Sumber: <https://djpk.kemenkeu.go.id/>)

Lampiran 03. Data Mentah Variabel Dana Perimbangan

Data Mentah Variabel Dana Perimbangan				
Dalam Rupa Rincian				
Kab/Kota	Tahun	Dana Perimbangan	Total Pendapatan Daerah	Rasio Dana Perimbangan
Badung	2021	592.453.647	2.708.120.000	21,87693481
Bangli		753.783.769	1.150.280.000	65,53045945
Buleleng		1.293.619.530	2.083.210.000	62,09741361
Gianyar		880.271.374	1.569.950.000	56,07002605
Jembrana		681.076.334	1.067.490.000	63,80165941
Karangasem		999.498.267	1.555.810.000	64,24295171
Klungkung		676.369.765	1.146.020.000	59,01901930
Tabanan		1.074.043.293	1.794.180.000	59,86262766
Kota Denpasar		852.916.248	1.996.440.000	42,72185731
Badung		2022	639.038.793	4.609.700.000
Bangli	763.724.579		1.105.440.000	69,08783643
Buleleng	1.325.365.926		2.078.790.000	63,75660485
Gianyar	1.004.857.738		2.093.010.000	48,01017377
Jembrana	751.394.648		1.095.690.000	68,57730270
Karangasem	1.011.274.080		1.577.410.000	64,10977996
Klungkung	686.223.452		1.147.880.000	59,78181099
Tabanan	1.075.437.392		1.784.230.000	60,27459419
Kota Denpasar	957.546.367		2.106.400.000	45,45890462
Badung	2023		617.766.624	6.712.220.000
Bangli		821.626.692	1.185.620.000	69,29932795
Buleleng		1.318.114.276	2.052.710.000	64,21337042
Gianyar		872.961.799	2.326.710.000	37,51914931
Jembrana		665.967.910	1.039.800.000	64,04769283
Karangasem		970.243.895	1.528.110.000	63,49306627
Klungkung		745.330.433	1.282.870.000	58,09867196
Tabanan		1.018.999.054	1.869.220.000	54,51466676
Kota Denpasar		953.751.997	2.320.960.000	41,09299587
Badung		2024	760.191.486	8.620.180.000
Bangli	763.190.024		1.332.190.000	57,28837658
Buleleng	1.397.646.971		2.534.670.000	55,14118094
Gianyar	921.770.025		2.976.003.000	30,97342392
Jembrana	729.307.699		1.237.090.000	58,95348754
Karangasem	1.091.305.343		1.840.890.000	59,28139883
Klungkung	726.869.904		1.475.430.000	49,26495354
Tabanan	1.115.241.521		2.245.670.000	49,66186132
Kota Denpasar	1.050.539.925		3.147.390.000	33,37812997

(Sumber: <https://djpk.kemenkeu.go.id/>)

Lampiran 04. Data Mentah Kinerja Keuangan

Data Mentah Variabel Kinerja Keuangan				
Dalam Jutaan Rupiah				
Kab/Kota	Tahun	Realisasi Belanja	Realisasi pendapatan	Rasio Efisiensi
Badung	2021	2.810.670.000	2.708.120.000	103,7867598
Bangli		1.108.810.000	1.150.280.000	96,39479083
Buleleng		2.070.380.000	2.083.210.000	99,38412354
Gianyar		1.902.070.000	1.569.950.000	121,1548138
Jembrana		1.035.980.000	1.067.490.000	97,04821591
Karangasem		1.547.530.000	1.555.810.000	99,46780134
Klungkung		1.154.190.000	1.146.020.000	100,7129020
Tabanan		1.900.660.000	1.794.180.000	105,9347446
Kota Denpasar		1.925.700.000	1.996.440.000	96,45669291
Badung		2022	3.669.880.000	4.609.700.000
Bangli	1.239.850.000		1.105.440.000	112,1589593
Buleleng	2.079.740.000		2.078.950.000	100,0380000
Gianyar	2.111.420.000		2.093.010.000	100,8795945
Jembrana	1.131.660.000		1.095.690.000	103,2828629
Karangasem	1.548.910.000		1.577.410.000	98,19324082
Klungkung	1.209.200.000		1.147.880.000	105,3420218
Tabanan	1.785.090.000		1.784.230.000	100,0482001
Kota Denpasar	2.024.800.000		2.106.400.000	96,12609191
Badung	2023		6.907.240.000	6.712.220.000
Bangli		1.204.700.000	1.185.620.000	101,6092846
Buleleng		2.010.290.000	2.052.710.000	97,93346357
Gianyar		2.191.320.000	2.323.710.000	94,30264534
Jembrana		1.034.450.000	1.039.800.000	99,48547798
Karangasem		1.436.750.000	1.528.110.000	94,02137281
Klungkung		1.269.140.000	1.282.870.000	98,92974347
Tabanan		1.830.460.000	1.869.220.000	97,92640781
Kota Denpasar		2.167.220.000	2.320.960.000	93,37601682
Badung		2024	8.982.940.000	8.620.180.000
Bangli	1.318.950.000		1.332.190.000	99,00614777
Buleleng	2.407.480.000		2.534.670.000	94,98198977
Gianyar	2.541.100.000		2.976.000.000	85,38642473
Jembrana	1.232.980.000		1.237.090.000	99,66776872
Karangasem	1.881.900.000		1.840.890.000	102,2277268
Klungkung	1.459.500.000		1.475.430.000	98,92031476
Tabanan	2.160.700.000		2.245.670.000	96,21627399
Kota Denpasar	2.866.450.000		3.147.390.000	91,07387391

(Sumber: <https://djpk.kemenkeu.go.id/>)

Lampiran 05. Perhitungan Variabel Pajak Daerah

Perhitungan Rasio				
Variabel Pajak Daerah				
Kab/Kota	2021	2022	2023	2024
Badung	55,37214418	192,5118716	90,12173096	72,89162852
Bangli	148,1575604	211,2197929	97,13647441	93,1247909
Buleleng	93,84266886	109,5192796	111,5502183	103,0091173
Gianyar	38,98253141	113,9691439	113,4806038	103,7073513
Jembrana	93,04538799	117,5379427	174,0748355	75,87848933
Karangasem	68,84442302	141,9420265	150,6990796	107,1414596
Klungkung	79,38613111	180,4365400	173,0071559	119,6155419
Tabanan	124,8876987	134,4753747	132,0071259	110,0653832
Kota Denpasar	113,4456522	122,7744081	125,1833158	127,2609091

Lampiran 06. Perhitungan Variabel Belanja Modal

Perhitungan Rasio				
Variabel Belanja Modal				
Kab/Kota	2021	2022	2023	2024
Badung	4,749757175	12,97590112	14,90740151	20,16433373
Bangli	16,52943245	23,70690003	16,83240641	13,42734751
Buleleng	9,78177919	7,463432929	9,191708659	7,614185788
Gianyar	25,78401426	18,87497514	13,44623332	12,63665342
Jembrana	8,204791598	11,34439673	8,57557156	10,05044688
Karangasem	9,283826485	8,994066795	8,083521837	14,07407407
Klungkung	7,46324262	10,82285809	14,32544873	7,589585474
Tabanan	16,36010649	8,220313822	12,66075194	14,50455871
Kota Denpasar	5,315988991	9,817265903	15,09629848	16,23436655

Lampiran 07. Perhitungan Variabel Dana Perimbangan

Perhitungan Rasio				
Variabel Dana Perimbangan				
Kab/Kota	2021	2022	2023	2024
Badung	21,87693481	13,86291501	9,203611085	8,818742602
Bangli	65,53045945	69,08783643	69,29932795	57,28837658
Buleleng	62,09741361	63,75660485	64,21117820	55,14118094
Gianyar	56,07002605	48,01017377	37,51914931	30,97342392
Jembrana	63,80165941	68,57730599	64,04769283	58,95348754
Karangasem	64,24295171	64,10977996	63,49306627	59,28139894
Klungkung	59,0190193	59,78181099	58,09866931	49,26495354
Tabanan	59,86262766	60,27459419	54,24717551	49,66186132

Kota Denpasar	42,72185731	45,45890462	41,09299587	33,37812997
---------------	-------------	-------------	-------------	-------------

Lampiran 08. Perhitungan Variabel Kinerja Keuangan

Perhitungan Rasio				
Variabel Kinerja Keuangan				
Kab/Kota	2021	2022	2023	2024
Badung	103,7867598	79,61212226	102,9054471	104,2082648
Bangli	96,39479083	112,1589593	101,6092846	99,00614777
Buleleng	99,38412354	100,0380000	97,93346357	94,98198977
Gianyar	121,1548138	100,8795945	94,30264534	85,38642473
Jembrana	97,04821591	103,2828629	99,48547798	99,66776872
Karangasem	99,46780134	98,19324082	94,02137281	102,2277268
Klungkung	100,7129020	105,3420218	98,92974347	98,92031476
Tabanan	105,9347446	100,0482001	97,92640781	96,21627399
Kota Denpasar	96,45669291	96,12609191	93,37601682	91,07387391

Lampiran 09. Output Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Pajak Daerah	36	38.9825314128 10296	211.219792865 362480	117.230716370 845970	37.5004024106 05346
Belanja Modal	36	4.74975717533 5418	25.7840142581 50330	12.3641095664 66310	4.86797414876 1230
Dana Perimbangan	36	8.81874260166 2610	69.2993279465 59610	51.4477026890 57290	16.8284623700 46810
Kinerja Keuangan	36	79.6121222639 2173	121.154813847 57476	99.1166828599 80860	6.79718822854 2260
Valid N (listwise)	36				

Lampiran 10. Output Pengujian Asumsi

a. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		36
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	5.09463190

Most Extreme Differences	Absolute	.085
	Positive	.085
	Negative	-.052
Test Statistic		.085
Asymp. Sig. (2-tailed)		.200 ^{c,d}

- Test distribution is Normal.
- Calculated from data.
- Lilliefors Significance Correction.
- This is a lower bound of the true significance.

b. Uji Multikolinieritas

Collinearity Diagnostics^a

Model	Dimensi	Eigenvalue	Condition Index	(Constant)	Variance Proportions		
					Pajak Daerah	Belanja Modal	Dana Perimbangan
1	1	3.766	1.000	.00	.01	.01	.01
	2	.131	5.366	.00	.03	.65	.20
	3	.073	7.160	.00	.74	.05	.42
	4	.029	11.337	1.00	.22	.29	.38

a. Dependent Variable: Kinerja Keuangan

c. Uji Heteroskedastitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7.105E-15	4.462		.000	1.000
	Pajak Daerah	.000	.024	.000	.000	1.000
	Belanja Modal	.000	.187	.000	.000	1.000
	Dana Perimbangan	.000	.055	.000	.000	1.000

a. Dependent Variable: ABS_RES

d. Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.662 ^a	.438	.386	5.32809357675 0936	2.096

a. Predictors: (Constant), Dana Perimbangan, Belanja Modal, Pajak Daerah

b. Dependent Variable: Kinerja Keuangan

Lampiran 11. Output Regresi Linier Berganda

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	89.623	4.462		20.086	.000
	Pajak Daerah	-.068	.024	-.374	-2.773	.009
	Belanja Modal	.675	.187	.484	3.614	.001
	Dana Perimbangan	.177	.055	.438	3.227	.003

a. Dependent Variable: Kinerja Keuangan

Lampiran 12. Output Uji Hipotesis

a. Uji Parsial (Uji T)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	89.623	4.462		20.086	.000
	Pajak Daerah	-.068	.024	-.374	-2.773	.009
	Belanja Modal	.675	.187	.484	3.614	.001
	Dana Perimbangan	.177	.055	.438	3.227	.003

a. Dependent Variable: Kinerja Keuangan

b. Uji Koefisien Determinasi

Model Summary ^b				
R				Change Statistics

Model	R	Adjusted R Square	Std. Error of the Estimate	R Square Change	F Change	df1	df2	Sig. F Change
1	.662 ^a	.438	5.328093576750936	.438	8.321	3	32	.000

a. Predictors: (Constant), Dana Perimbangan, Belanja Modal, Pajak Daerah

b. Dependent Variable: Kinerja Keuangan



RIWAYAT HIDUP



Ni Komang Ristia Septiari, lahir di Seraya. 29 September 2004. Penulis merupakan anak ketiga dari pasangan suami istri, Bapak I Ketut Kesta dan Ibu Ni Putu Rusmini. Penulis berkembangsaan Indonesia dan beragama Hindu, kini penulis beralamat di Banjar Celagi, Desa Seraya, Kecamatan Karangasem, Kabupaten Karangasem, Provinsi Bali.

Penulis menyelesaikan pendidikan Sekolah Dasar di SD Negeri 5 Seraya pada tahun 2016. Kemudian melanjutkan pendidikan Sekolah Menengah Pertama di SMP Negeri 3 Amlapura dan lulus pada tahun 2019. Pada tahun 2022, penulis lulus dari Sekolah Menengah Atas di SMA Negeri 3 Amlapura. Penulis melanjutkan pendidikan jenjang perguruan tinggi di Universitas Pendidikan Ganesha tepatnya S1 Program Studi Akuntansi pada tahun 2022. Pada akhir semester tahun 2026, penulis telah menyelesaikan Skripsi dengan judul **Pengaruh Pajak Daerah, Belanja Modal, Dan Dana Perimbangan Terhadap Kinerja Keuangan Pemerintah Kabupaten/Kota Di Provinsi Bali.**

