

LAMPIRAN

Lampiran 1. Daftar Sampel Daerah 3T

No.	Pemerintah Daerah	No.	Pemerintah Daerah
1	Kabupaten Nias	21	Kabupaten Malaka
2	Kabupaten Nias Selatan	22	Kabupaten Donggala
3	Kabupaten Nias Utara	23	Kabupaten Tojo Una-Una
4	Kabupaten Nias Barat	24	Kabupaten Sigi
5	Kabupaten Kepulauan Mentawai	25	Kabupaten Maluku Tenggara Barat
6	Kepulauan Musi Rawas Utara	26	Kabupaten Kepulauan Aru
7	Kabupaten Pesisir Barat	27	Kabupaten Seram Bagian Barat
8	Kabupaten Lombok Utara	28	Kabupaten Seram Bagian Timur
9	Kabupaten Sumba Timur	29	Kabupaten Maluku Barat Daya
10	Kabupaten Sumba Timur	30	Kabupaten Buru Selatan
11	Kabupaten Kupang	31	Kabupaten Kepulauan Sula
12	Kabupaten Timor Tengah Selatan	32	Kabupaten Pulau Taliabu
13	Kabupaten Belu	33	Kabupaten Teluk Wondama
14	Kabupaten Alor	34	Kabupaten Teluk Bintuni
15	Kabupaten Lembata	35	Kabupaten Manokrawi Selatan
16	Kabupaten Rote Ndao	36	Kabupaten Pegunungan Arfak
17	Kabupaten Sumba Tengah	37	Kabupaten Keerom
18	Kabupaten Sumba Barat Daya	38	Kabupaten Waropen
19	Kabupaten Manggarai Timur	39	Kabupaten Supiori
20	Kabupaten Sabu Raijua	40	Kabupaten Mamberamo Raya

Lampiran 2. Screenshot Website Kementerian Keuangan

The screenshots show the 'Portal Data SKD' interface for the year 2020, filtered for 'Prov. Sumatera Utara' and 'Kab. Nias'.

POSTUR APBD

Kab. Nias
Tahun 2020

Keterangan: Data APBD Murni/Perubahan, realisasi APBD s.d Desember TA 2020, per 07 Februari 2026

Akun	Anggaran/Pagu	Realisasi	%
Pendapatan Daerah	831,44 M	691,84 M	107,27
PAD	88,47 M	103,76 M	117,28

TKDD	698,97 M	551,91 M	78,96
Pendapatan Transfer Pemerintah Pusat	698,97 M	551,91 M	78,96
Pendapatan Transfer Antar Daerah	10,00 M	16,26 M	162,61
Pendapatan Lainnya	44,00 M	236,18 M	536,78
Pendapatan Hibah	34,00 M	40,59 M	119,39
Dana Darurat	0,00 M	0,00 M	0
Lain-lain Pendapatan Sesuai dengan Ketentuan Peraturan Perundang-Undangan	0,00 M	179,33 M	0
Belanja Daerah	861,76 M	902,09 M	104,68
Belanja Pegawai	318,48 M	301,83 M	94,52
Belanja Pegawai	318,48 M	301,83 M	94,52
Belanja Barang Jasa	168,66 M	185,67 M	110,09
Belanja Barang dan Jasa	168,66 M	185,67 M	110,09
Belanja Modal	101,69 M	145,35 M	142,93
Belanja Modal	101,69 M	145,35 M	142,93
Belanja Lainnya	272,93 M	270,63 M	98,93
Belanja Bagi Hasil	0,88 M	0,70 M	79,59

POSTUR TKDD

Kab. Nias
Tahun 2020

Keterangan: Berdasarkan data SIMTRADA per tanggal 08 Februari 2026

Akun	Anggaran/Pagu	Realisasi	%
TRANSFER KE DAERAH	557,42 M	553,96 M	99,38
Dana Bagi Hasil	12,09 M	12,07 M	99,90
DBH Cukai Hasil Tembakau	0,15 M	0,14 M	92,35
DBH PBB Bagi Rata	2,71 M	2,71 M	100,00
DBH PBB Bagian Daerah untuk Kabupaten/Kota	0,60 M	0,60 M	100,00

Lampiran 3. Data Penelitian

No	Kabupaten/Kota	Tahun	X1_BM	X2_TKD	C_JP	Y_TKKD
1	Kabupaten Nias	2020	16.11	62.11	11.90	11.63
		2021	12.32	62.27	11.90	11.75
		2022	21.70	70.07	11.91	10.32
		2023	20.92	75.18	11.94	12.03
		2024	20.90	94.10	11.96	16.52
2	Kabupaten Nias Selatan	2020	18.86	66.60	12.80	1.14
		2021	17.37	66.00	12.81	2.34
		2022	14.87	70.90	12.83	2.16
		2023	18.60	75.04	12.85	1.67
		2024	18.36	67.49	12.87	3.04
3	Kabupaten Nias Utara	2020	21.82	72.42	11.90	7.60
		2021	16.11	73.91	11.91	3.79
		2022	22.42	78.76	11.92	1.63
		2023	18.97	90.08	11.96	1.83
		2024	19.23	81.71	11.97	2.74
4	Kabupaten Nias Barat	2020	17.28	73.61	11.41	3.02
		2021	19.85	73.21	11.41	2.86
		2022	13.92	81.98	11.42	1.75
		2023	24.43	84.62	11.47	1.96
		2024	15.53	74.72	11.49	2.51
5	Kabupaten Kepulauan Mentawai	2020	29.07	83.32	11.38	4.19
		2021	24.44	82.88	11.39	3.81
		2022	33.79	84.13	11.40	5.90
		2023	46.50	89.05	11.42	5.04
		2024	47.94	83.87	11.44	6.59
6	Kabupaten Musi Rawas Utara	2020	22.09	72.32	12.15	5.44
		2021	25.35	70.35	12.16	5.26
		2022	28.26	78.67	12.17	4.33
		2023	20.52	96.98	12.19	4.98
		2024	11.35	47.67	12.20	7.05
7	Kabupaten Pesisir Barat	2020	14.71	71.73	12.00	4.98
		2021	15.81	72.26	12.01	7.05
		2022	20.10	76.48	12.01	3.45
		2023	17.95	109.58	12.04	3.58
		2024	18.55	71.53	12.06	2.18
8	Kabupaten Lombok Utara	2020	19.50	70.17	12.42	2.92

		2021	17.36	72.24	12.44	4.73
		2022	20.77	69.73	12.45	12.03
		2023	27.62	75.59	12.46	10.24
		2024	21.65	55.73	12.47	16.04
9	Kabupaten Sumba Barat	2020	12.33	70.74	11.89	19.80
		2021	12.82	75.90	11.91	23.55
		2022	20.57	75.90	11.93	7.73
		2023	20.01	78.47	11.93	7.94
		2024	16.06	79.77	11.95	9.61
10	Kabupaten Sumba Timur	2020	10.49	74.63	12.41	8.13
		2021	12.93	72.70	12.42	11.37
		2022	12.63	81.29	12.42	6.81
		2023	11.68	82.87	12.45	9.37
		2024	16.82	77.22	12.47	8.38
11	Kabupaten Kupang	2020	15.12	75.59	12.81	5.61
		2021	10.95	73.70	12.83	6.40
		2022	12.85	80.07	12.85	4.45
		2023	15.32	84.48	12.84	4.95
		2024	10.62	87.86	12.85	5.75
12	Kabupaten Timor Tengah Selatan	2020	18.44	68.57	13.03	4.48
		2021	11.28	68.78	13.03	4.79
		2022	12.53	77.70	13.04	2.60
		2023	18.72	83.85	13.07	4.06
		2024	14.31	77.63	13.08	3.65
13	Kabupaten Belu	2020	17.20	76.08	12.29	9.11
		2021	18.05	74.32	12.30	8.45
		2022	13.39	81.12	12.32	8.18
		2023	15.73	84.13	12.35	10.55
		2024	10.78	79.70	12.37	9.01
14	Kabupaten Alor	2020	19.03	73.13	12.26	5.69
		2021	15.92	75.79	12.27	4.66
		2022	27.14	80.13	12.29	4.90
		2023	23.21	86.43	12.31	5.41
		2024	9.37	86.57	12.32	5.60
15	Kabupaten Lembata	2020	17.16	73.10	11.82	5.26
		2021	14.08	74.72	11.83	4.85
		2022	19.23	76.41	11.85	5.18
		2023	20.96	81.86	11.86	5.76

		2024	14.52	77.86	11.87	4.31
16	Kabupaten Rote Ndao	2020	18.59	73.59	11.88	4.34
		2021	16.38	77.19	11.89	4.22
		2022	16.38	83.07	11.91	3.02
		2023	22.07	86.35	11.92	3.83
		2024	25.86	98.12	11.94	3.62
17	Kabupaten Sumba Tengah	2020	18.15	77.97	11.36	5.32
		2021	14.23	79.49	11.38	4.89
		2022	13.60	83.35	11.41	2.28
		2023	14.40	88.20	11.41	2.32
		2024	19.91	82.68	11.43	4.51
18	Kabupaten Sumba Barat Daya	2020	14.00	64.44	12.62	4.52
		2021	17.60	66.10	12.63	4.37
		2022	21.89	76.49	12.64	2.88
		2023	17.98	87.76	12.68	2.44
		2024	30.78	76.90	12.70	5.20
19	Kabupaten Manggarai Timur	2020	19.35	69.19	12.53	4.58
		2021	23.83	71.81	12.54	4.00
		2022	24.73	79.38	12.55	3.12
		2023	23.78	82.16	12.58	3.83
		2024	23.16	84.19	12.60	3.55
20	Kabupaten Sabu Raijua	2020	20.59	76.04	11.40	5.77
		2021	9.63	76.96	11.42	4.85
		2022	24.06	82.28	11.44	5.45
		2023	15.72	91.19	11.44	3.89
		2024	26.13	104.55	11.46	4.70
21	Kabupaten Malaka	2020	16.32	73.23	12.12	7.17
		2021	12.69	76.80	12.13	6.41
		2022	18.59	81.12	12.15	4.85
		2023	15.79	87.54	12.16	5.02
		2024	18.08	77.11	12.17	4.59
22	Kabupaten Donggala	2020	15.99	74.01	12.61	8.37
		2021	17.66	78.50	12.62	5.04
		2022	15.15	81.15	12.63	5.52
		2023	17.63	87.60	12.64	7.01
		2024	21.69	71.72	12.65	10.48
23	Kabupaten Tojo Una Una	2020	17.66	76.36	12.01	6.81
		2021	15.15	73.78	12.02	8.45

		2022	17.63	79.09	12.04	6.95
		2023	21.69	96.45	12.04	8.02
		2024	15.55	77.65	12.05	6.88
24	Kabupaten Sigi	2020	9.88	74.61	12.46	5.78
		2021	12.86	76.70	12.47	6.49
		2022	14.53	79.06	12.49	6.42
		2023	17.61	88.37	12.49	5.88
		2024	14.16	71.28	12.51	6.94
25	Kabupaten Maluku Tenggara Barat	2020	19.27	85.03	11.72	3.18
		2021	21.16	83.38	11.73	4.14
		2022	15.97	87.58	11.73	3.16
		2023	19.24	94.66	11.76	2.50
		2024	13.53	85.96	11.78	5.05
26	Kabupaten Kepulauan Aru	2020	8.04	78.60	11.54	6.54
		2021	11.82	80.06	11.54	4.79
		2022	15.09	86.85	11.55	3.63
		2023	13.01	93.01	11.58	3.62
		2024	11.01	92.83	11.60	3.55
27	Kabupaten Seram Bagian Barat	2020	15.71	78.65	12.27	3.04
		2021	18.96	81.80	12.28	3.79
		2022	15.74	84.71	12.29	2.34
		2023	15.20	89.42	12.31	1.83
		2024	12.04	90.36	12.33	3.27
28	Kabupaten Seram Bagian Timur	2020	12.07	74.65	11.83	2.70
		2021	17.14	76.24	11.85	3.51
		2022	17.68	80.51	11.87	1.64
		2023	16.18	82.20	11.88	1.13
		2024	9.54	77.32	11.90	3.87
29	Kabupaten Maluku Barat Daya	2020	23.84	80.14	11.31	4.42
		2021	29.29	82.50	11.32	4.14
		2022	31.94	86.23	11.32	3.73
		2023	25.88	91.07	11.36	4.70
		2024	17.88	109.36	11.38	4.39
30	Kabupaten Buru Selatan	2020	17.78	79.54	11.23	3.10
		2021	22.71	79.89	11.25	2.98
		2022	15.35	84.33	11.27	2.42
		2023	12.66	90.28	11.28	2.09
		2024	10.06	92.67	11.30	2.08

31	Kabupaten Kepulauan Sula	2020	13.66	83.63	11.55	3.32
		2021	101.12	94.73	11.56	2.34
		2022	16.32	90.89	11.58	2.46
		2023	23.89	101.32	11.59	2.40
		2024	18.32	83.33	11.60	2.44
32	Kabupaten Pulau Taliabu	2020	20.22	83.00	10.97	4.01
		2021	35.54	83.22	10.98	2.65
		2022	37.16	90.31	10.99	1.71
		2023	34.68	105.64	11.01	1.69
		2024	27.14	97.26	11.02	0.99
33	Kabupaten Teluk Wondama	2020	18.61	67.06	10.64	3.66
		2021	20.41	74.11	10.65	4.13
		2022	25.32	84.78	10.69	2.72
		2023	31.25	91.22	10.70	2.73
		2024	22.98	100.50	10.73	4.02
34	Kabupaten Teluk Bintuni	2020	43.44	50.81	11.37	3.27
		2021	31.17	67.77	11.40	4.48
		2022	33.51	70.73	11.43	3.10
		2023	41.10	104.58	11.41	3.39
		2024	39.41	63.14	11.42	2.71
35	Kabupaten Manokwari Selatan	2020	17.35	68.39	10.49	0.90
		2021	20.96	71.43	10.52	1.86
		2022	27.89	85.31	10.56	1.07
		2023	38.59	94.36	10.55	1.16
		2024	31.02	79.45	10.57	1.10
36	Kabupaten Pegunungan Arfak	2020	21.73	59.44	10.55	0.67
		2021	21.26	65.45	10.57	0.66
		2022	22.35	78.26	10.59	0.35
		2023	31.95	84.16	10.61	0.60
		2024	17.71	73.62	10.63	1.10
37	Kabupaten Keerom	2020	20.27	79.19	11.03	2.41
		2021	10.97	78.92	11.04	2.52
		2022	16.54	86.53	11.05	1.23
		2023	17.92	89.65	11.06	1.25
		2024	17.66	154.16	11.07	1.49
38	Kabupaten Waropen	2020	13.36	93.32	10.43	1.06
		2021	13.32	79.99	10.45	0.72
		2022	12.63	86.83	10.46	0.59

		2023	20.43	94.65	10.47	0.49
		2024	10.32	101.51	10.49	0.47
39	Kabupaten Supiori	2020	22.84	83.23	10.02	1.56
		2021	18.84	83.84	10.04	1.74
		2022	17.55	92.88	10.05	1.00
		2023	18.93	94.94	10.09	1.64
		2024	18.37	92.51	10.11	0.95
40	Kabupaten Mamberamo Raya	2020	11.29	81.07	10.50	0.61
		2021	9.63	81.10	10.52	0.50
		2022	15.55	90.51	10.54	0.50
		2023	25.53	86.67	10.56	0.86
		2024	20.60	115.00	10.58	0.47

Lampiran 4. Output E-Views 12 Analisis Deskriptif

Date: 12/16/25

Time: 09:43

Sample: 2020 2024

	Y_TKKD	X1_BM	X2_TKD	C_JP
Mean	4.520450	19.69330	81.06970	11.75240
Median	3.945000	17.96500	79.94000	11.88500
Maximum	23.55000	101.1200	154.1600	13.08000
Minimum	0.350000	8.040000	47.67000	10.02000
Std. Dev.	3.338810	9.065719	11.35059	0.732892
Skewness	2.112918	4.245351	1.465481	-0.392854
Kurtosis	10.29502	34.82062	11.29185	2.413731
Jarque-Bera	592.2920	9038.698	644.5436	8.008742
Probability	0.000000	0.000000	0.000000	0.018236
Sum	904.0900	3938.660	16213.94	2350.480
Sum Sq. Dev.	2218.382	16355.26	25638.34	106.8890
Observations	200	200	200	200

Lampiran 5. Output E-Views 12 Metode Estimasi Regresi Data Panel

Common Effect Model (CEM)

Dependent Variable: Y_TKKD
 Method: Panel Least Squares
 Date: 02/09/26 Time: 10:31
 Sample: 2020 2024
 Periods included: 5
 Cross-sections included: 40
 Total panel (balanced) observations: 200

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-11.77504	4.448045	-2.647239	0.0088
X1_BM	-0.014140	0.023755	-0.595238	0.5524
X2_TKD	-0.047992	0.019588	-2.450121	0.0152
C_JP	1.741318	0.307468	5.663415	0.0000
Root MSE	2.939117	R-squared		0.221197
Mean dependent var	4.520450	Adjusted R-squared		0.209277
S.D. dependent var	3.338810	S.E. of regression		2.968957
Akaike info criterion	5.034096	Sum squared resid		1727.682
Schwarz criterion	5.100062	Log likelihood		-499.4096
Hannan-Quinn criter.	5.060791	F-statistic		18.55612
Durbin-Watson stat	0.458144	Prob(F-statistic)		0.000000

Fixed Effect Model (FEM)

Dependent Variable: Y_TKKD
 Method: Panel Least Squares
 Date: 02/09/26 Time: 10:36
 Sample: 2020 2024
 Periods included: 5
 Cross-sections included: 40
 Total panel (balanced) observations: 200

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-7.927389	72.81327	-0.108873	0.9134
X1_BM	-0.004521	0.019154	-0.236027	0.8137
X2_TKD	-0.031889	0.016276	-1.959244	0.0519
C_JP	1.286723	6.252265	0.205801	0.8372
Effects Specification				

Cross-section fixed (dummy variables)

Root MSE	1.569902	R-squared	0.777803
Mean dependent var			
var	4.520450	Adjusted R-squared	0.718362
S.D. dependent var	3.338810	S.E. of regression	1.771893
Akaike info criterion	4.169903	Sum squared resid	492.9182
Schwarz criterion	4.879041	Log likelihood	-373.9903
Hannan-Quinn criter.	4.456880	F-statistic	13.08523
Durbin-Watson stat	1.564174	Prob(F-statistic)	0.000000

Random Effect Model (REM)

Dependent Variable: Y_TKKD

Method: Panel EGLS (Cross-section random effects)

Date: 12/17/25 Time: 11:22

Sample: 2020 2024

Periods included: 5

Cross-sections included: 40

Total panel (balanced) observations: 200

Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-14.06801	6.778713	-2.075322	0.0393
X1_BM	-0.005754	0.018442	-0.311974	0.7554
X2_TKD	-0.034438	0.013590	-2.534014	0.0121
C_JP	1.828875	0.560855	3.260870	0.0013

Effects Specification

	S.D.	Rho
Cross-section random	2.470928	0.6604
Idiosyncratic random	1.771893	0.3396

Weighted Statistics

Root MSE	1.744538	R-squared	0.089422
Mean dependent var			
var	1.380438	Adjusted R-squared	0.075484
S.D. dependent var	1.832780	S.E. of regression	1.762250
Sum squared resid	608.6826	F-statistic	6.415935
Durbin-Watson stat	1.269201	Prob(F-statistic)	0.000363

Unweighted Statistics

R-squared	0.218668	Mean dependent var	4.520450
Sum squared resid	1733.294	Durbin-Watson stat	0.445707

Lampiran 6. Output E-Views 12 Pemilihan Model Regresi Data Panel**Hasil Uji Chow**

Redundant Fixed Effects Tests
Equation: MODEL_FEM
Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	10.084262	(39,157)	0.0000
Cross-section Chi-square	250.838551	39	0.0000

Cross-section fixed effects test equation:

Dependent Variable: Y_TKKD

Method: Panel Least Squares

Date: 12/16/25 Time: 10:17

Sample: 2020 2024

Periods included: 5

Cross-sections included: 40

Total panel (balanced) observations: 200

Variable	Coefficien t	Std. Error	t-Statistic	Prob.
C	-11.77504	4.448045	-2.647239	0.0088
X1_BM	-0.014140	0.023755	-0.595238	0.5524
X2_TKD	-0.047992	0.019588	-2.450121	0.0152
C_JP	1.741318	0.307468	5.663415	0.0000
Root MSE	2.939117	R-squared		0.221197
Mean dependent var	4.520450	Adjusted R-squared		0.209277
S.D. dependent var	3.338810	S.E. of regression		2.968957
Akaike info criterion	5.034096	Sum squared resid		1727.682
Schwarz criterion	5.100062	Log likelihood		-499.4096
Hannan-Quinn criter.	5.060791	F-statistic		18.55612
Durbin-Watson stat	0.458144	Prob(F-statistic)		0.000000

Hasil Uji Hausman

Correlated Random Effects - Hausman Test

Equation: MODEL_REM

Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	0.872273	3	0.8321

Cross-section random effects test comparisons:

Variable	Fixed	Random	Var(Diff.)	Prob.
X1_BM	-0.004521	-0.005754	0.000027	0.8116
X2_TKD	-0.031889	-0.034438	0.000080	0.7759
C_JP	1.286723	1.828875	38.776260	0.9306

Cross-section random effects test equation:

Dependent Variable: Y_TKKD

Method: Panel Least Squares

Date: 12/16/25 Time: 10:19

Sample: 2020 2024

Periods included: 5

Cross-sections included: 40

Total panel (balanced) observations: 200

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-7.927389	72.81327	-0.108873	0.9134
X1_BM	-0.004521	0.019154	-0.236027	0.8137
X2_TKD	-0.031889	0.016276	-1.959244	0.0519
C_JP	1.286723	6.252265	0.205801	0.8372

Effects Specification

Cross-section fixed (dummy variables)

Root MSE	1.569902	R-squared	0.777803
Mean dependent var		Adjusted R-squared	0.718362
var	4.520450	S.E. of regression	1.771893
S.D. dependent var	3.338810	Sum squared resid	492.9182
Akaike info criterion	4.169903		

Schwarz criterion	4.879041	Log likelihood	-373.9903
Hannan-Quinn criter.	4.456880	F-statistic	13.08523
Durbin-Watson stat	1.564174	Prob(F-statistic)	0.000000

Hasil Uji *Lagrange Multiplier*

Lagrange Multiplier Tests for Random Effects

Null hypotheses: No effects

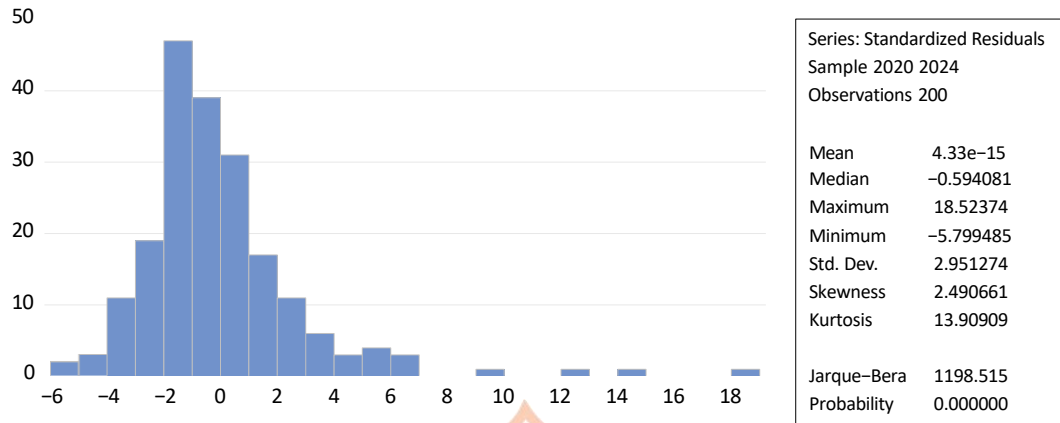
Alternative hypotheses: Two-sided (Breusch-Pagan) and
one-sided

(all others) alternatives

	Test Hypothesis		
	Cross-section	Time	Both
Breusch-Pagan	163.5255 (0.0000)	0.410833 (0.5215)	163.9364 (0.0000)
Honda	12.78771 (0.0000)	-0.640963 (0.7392)	8.589048 (0.0000)
King-Wu	12.78771 (0.0000)	-0.640963 (0.7392)	3.289792 (0.0005)
Standardized Honda	13.30899 (0.0000)	-0.295572 (0.6162)	4.916822 (0.0000)
Standardized King-Wu	13.30899 (0.0000)	-0.295572 (0.6162)	0.809444 (0.2091)
Gourieroux, et al.	--	--	163.5255 (0.0000)

Lampiran 7. Output E-Views 12 Uji Asumsi Klasik

Hasil Uji Normalitas



Hasil Uji Multikolinieritas

	X1_BM	X2_TKD	C_JP
X1_BM	1.000000	0.122588	-0.202875
X2_TKD	0.122588	1.000000	-0.316800
C_JP	-0.202875	-0.316800	1.000000

Hasil Uji Heteroskedastisitas

Dependent Variable: RESABS
 Method: Panel EGLS (Cross-section random effects)
 Date: 01/27/26 Time: 14:24
 Sample: 2020 2024
 Periods included: 5
 Cross-sections included: 40
 Total panel (balanced) observations: 200
 Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-1.582547	2.713007	-0.583318	0.5603
X1_BM	-0.010156	0.011926	-0.851584	0.3955
X2_TKD	-0.006461	0.009168	-0.704756	0.4818
C_JP	0.263346	0.208106	1.265440	0.2072

Effects Specification

	S.D.	Rho
Cross-section random	0.749645	0.2619

Idiosyncratic random 1.258486 0.7381

Weighted Statistics

Root MSE	1.245185	R-squared	0.019309
Mean dependent var	0.473474	Adjusted R-squared	0.004299
S.D. dependent var	1.260539	S.E. of regression	1.257827
Sum squared resid	310.0971	F-statistic	1.286389
Durbin-Watson stat	1.196158	Prob(F-statistic)	0.280257

Unweighted Statistics

R-squared	0.036370	Mean dependent var	0.788604
Sum squared resid	418.1500	Durbin-Watson stat	0.887062

Hasil Uji Autokorelasi

Dependent Variable: Y_TKKD
 Method: Panel EGLS (Cross-section random effects)
 Date: 12/17/25 Time: 11:22
 Sample: 2020 2024
 Periods included: 5
 Cross-sections included: 40
 Total panel (balanced) observations: 200
 Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-14.06801	6.778713	-2.075322	0.0393
X1_BM	-0.005754	0.018442	-0.311974	0.7554
X2_TKD	-0.034438	0.013590	-2.534014	0.0121
C_JP	1.828875	0.560855	3.260870	0.0013

Effects Specification

	S.D.	Rho
Cross-section random	2.470928	0.6604
Idiosyncratic random	1.771893	0.3396

Weighted Statistics

Root MSE	1.744538	R-squared	0.089422
Mean dependent var	1.380438	Adjusted R-squared	0.075484
S.D. dependent var	1.832780	S.E. of regression	1.762250
Sum squared resid	608.6826	F-statistic	6.415935

Durbin-Watson stat	1.269201	Prob(F-statistic)	0.000363
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Unweighted Statistics

R-squared	0.218668	Mean dependent var	4.520450
Sum squared resid	1733.294	Durbin-Watson stat	0.445707

Lampiran 8. Output E-Views 12 Pengujian Hipotesis

Dependent Variable: Y_TKKD

Method: Panel EGLS (Cross-section random effects)

Date: 01/29/26 Time: 12:30

Sample: 2020 2024

Periods included: 5

Cross-sections included: 40

Total panel (balanced) observations: 200

Swamy and Arora estimator of component variances

White cross-section (period cluster) standard errors & covariance (d.f. corrected)

Standard error and t-statistic probabilities adjusted for clustering

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-14.06801	4.421427	-3.181781	0.0335
X1_BM	-0.005754	0.010362	-0.555281	0.6083
X2_TKD	-0.034438	0.008247	-4.175992	0.0140
C_JP	1.828875	0.333094	5.490565	0.0054

Effects Specification

	S.D.	Rho
Cross-section random	2.470928	0.6604
Idiosyncratic random	1.771893	0.3396

Weighted Statistics

Root MSE	1.744538	R-squared	0.089422
Mean dependent var	1.380438	Adjusted R-squared	0.075484
S.D. dependent var	1.832780	S.E. of regression	1.762250
Sum squared resid	608.6826	F-statistic	6.415935
Durbin-Watson stat	1.269201	Prob(F-statistic)	0.000363

Unweighted Statistics

R-squared	0.218668	Mean dependent var	4.520450
Sum squared resid	1733.294	Durbin-Watson stat	0.445707

Lampiran 9. Output E-Views 12 Uji Koefisien Determinasi

Hasil Uji R² Sebelum Variabel Kontrol

Root MSE	1.775674	R-squared	0.038872
Mean dependent var	1.325889	Adjusted R-squared	0.029114
S.D. dependent var	1.815771	S.E. of regression	1.789144
Sum squared resid	630.6040	F-statistic	3.983747
Durbin-Watson stat	1.230798	Prob(F-statistic)	0.020135

Hasil Uji R² Setelah Variabel Kontrol

Root MSE	1.744538	R-squared	0.089422
Mean dependent var	1.380438	Adjusted R-squared	0.075484
S.D. dependent var	1.832780	S.E. of regression	1.762250
Sum squared resid	608.6826	F-statistic	6.415935
Durbin-Watson stat	1.269201	Prob(F-statistic)	0.000363



Lampiran 10. Riwayat Hidup

RIWAYAT HIDUP



Ketut Agustina Febrian lahir di Bungkulan pada tanggal 16 Agustus 2003. Penulis lahir dari pasangan suami istri Bapak Ketut Santi dan Ibu Made Telaga. Penulis berkebangsaan Indonesia dan beragama Hindu. Kini penulis beralamat di Banjar Dinas Dauh Munduk, Desa Bungkulan, Kecamatan Sawan, Kabupaten Buleleng, Provinsi Bali. Penulis menyelesaikan pendidikan dasar di SD Negeri 1 Sangsit dan lulus pada tahun 2016. Kemudian penulis melanjutkan di SMP Negeri 2 Singaraja dan lulus pada tahun 2019. Pada tahun 2022, penulis lulus dari SMA Negeri 1 Singaraja jurusan Matematika dan Ilmu Pengetahuan Alam (MIPA) dan melanjutkan ke Strata 1 (S1) Akuntansi, Jurusan Ekonomi dan Akuntansi, Fakultas Ekonomi, di Universitas Pendidikan Ganesha pada tahun 2022. Pada semester akhir tahun 2026 penulis telah menyelesaikan Skripsi yang berjudul “Pengaruh Belanja Modal dan Transfer ke Daerah terhadap Tingkat Kemandirian Keuangan Daerah pada Wilayah 3T di Indonesia dengan Jumlah Penduduk sebagai Variabel Kontrol”. Selanjutnya, sejak tahun 2022 sampai dengan penulisan skripsi ini, penulis masih terdaftar sebagai mahasiswa Program S1 Akuntansi di Universitas Pendidikan Ganesha.