

Lampiran 1 : Audit Internal diukur dengan Level Kapabilitas APIP tahun 2015-2017

Nama Pemerintah Daerah	Level Kapabilitas APIP		
	2015	2016	2017
Kabupaten Banyumas	2	2	3
Kabupaten Purbalingga	2	2	2
Kabupaten Banjarnegara	1	1	2
Kabupaten Wonosobo	1	1	2
Kabupaten Boyolali	2	1	3
Kabupaten Sukoharjo	1	1	2
Kabupaten Wonogiri	1	2	3
Kabupaten Karanganyar	2	2	3
Kabupaten Sragen	1	1	2
Kabupaten Grobogan	1	1	3
Kabupaten Blora	2	2	3
Kabupaten Rembang	1	1	2
Kabupaten Pati	1	2	3
Kabupaten Kudus	2	3	3
Kabupaten Jepara	2	2	3
Kabupaten Demak	1	1	2
Kabupaten Semarang	1	1	2
Kabupaten Temanggung	1	1	3
Kabupaten Kendal	1	1	2
Kabupaten Batang	2	2	2
Kabupaten Pekalongan	2	2	3
Kabupaten Pemalang	1	2	2
Kabupaten Tegal	1	1	2
Kabupaten Brebes	2	1	2
Kota Surakarta	2	3	3
Kota Salatiga	1	1	2
Kota Semarang	1	1	2
Kota Pekalongan	1	1	1
Kota Tegal	1	1	2

Lampiran 2: Ukuran Pemerintah diukur dengan LN Total Aset tahun 2015-2017

Pemerintah Daerah	LN Total Aset		
	2015	2016	2017
Kabupaten Banjarnegara	28.959	28.957	29.049
Kabupaten Banyumas	29.240	29.266	29.329
Kabupaten Batang	28.385	28.482	28.508
Kabupaten Blora	28.420	28.474	28.566
Kabupaten Boyolali	28.491	28.591	28.592
Kabupaten Brebes	28.549	28.658	28.875
Kabupaten Demak	28.660	28.839	29.226
Kabupaten Grobogan	28.378	28.578	28.670
Kabupaten Jepara	29.285	29.277	29.404
Kabupaten Karanganyar	28.602	28.656	28.701
Kabupaten Kendal	28.570	28.808	27.964
Kabupaten Kudus	28.783	28.881	29.034
Kabupaten Pati	29.032	29.357	29.424
Kabupaten Pekalongan	28.409	28.404	28.535
Kabupaten Pemasang	28.628	28.721	28.803
Kabupaten Purbalingga	28.298	28.450	28.509
Kabupaten Rembang	28.121	28.219	28.161
Kabupaten Semarang	28.592	28.646	28.766
Kabupaten Sragen	28.486	28.612	28.698
Kabupaten Sukoharjo	28.898	29.045	29.136
Kabupaten Tegal	28.446	28.659	28.727
Kabupaten Temanggung	28.590	28.648	28.710
Kabupaten Wonogiri	28.651	28.732	28.793
Kabupaten Wonosobo	28.112	28.508	28.617
Kota Pekalongan	28.270	28.409	28.469
Kota Salatiga	28.159	28.342	28.741
Kota Semarang	30.776	30.991	31.034
Kota Surakarta	29.585	29.538	29.642
Kota Tegal	28.236	28.362	28.448

Lampiran 3: Opini Audit diukur dengan Opini LKPD dari BPK tahun 2015-2017

Pemerintah Daerah	2015	2016	2017
Kabupaten Banjarnegara	5	5	5
Kabupaten Banyumas	5	5	5
Kabupaten Batang	3	5	5
Kabupaten Blora	5	5	5
Kabupaten Boyolali	5	5	5
Kabupaten Brebes	3	3	3
Kabupaten Demak	3	5	5
Kabupaten Grobogan	5	5	5
Kabupaten Jepara	5	5	5
Kabupaten Karanganyar	5	5	5
Kabupaten Kendal	3	5	5
Kabupaten Kudus	5	5	5
Kabupaten Pati	5	5	5
Kabupaten Pekalongan	5	5	5
Kabupaten Pemasang	3	5	5
Kabupaten Purbalingga	3	5	5
Kabupaten Rembang	3	3	3
Kabupaten Semarang	5	5	5
Kabupaten Sragen	5	5	5
Kabupaten Sukoharjo	5	5	5
Kabupaten Tegal	3	5	5
Kabupaten Temanggung	5	5	5
Kabupaten Wonogiri	5	5	5
Kabupaten Wonosobo	3	5	5
Kota Pekalongan	5	5	5
Kota Salatiga	3	5	5
Kota Semarang	3	5	5
Kota Surakarta	5	5	5
Kota Tegal	3	3	3

Lampiran 4: Audit Report Lag diukur dengan Jumlah Hari Audit BPK tahun 2015-2017

Nama Pemerintah Daerah	2015		2016		2017	
	Hari	LN	Hari	LN	Hari	LN
Kabupaten Banyumas	144	4.970	143	4.963	143	4.963
Kabupaten Purbalingga	144	4.970	143	4.963	142	4.956
Kabupaten Banjarnegara	144	4.970	143	4.963	142	4.956
Kabupaten Wonosobo	153	5.030	144	4.970	143	4.963
Kabupaten Boyolali	145	4.977	142	4.956	141	4.949
Kabupaten Sukoharjo	145	4.977	142	4.956	142	4.956
Kabupaten Wonogiri	145	4.977	142	4.956	141	4.949
Kabupaten Karanganyar	144	4.970	135	4.905	144	4.970
Kabupaten Sragen	144	4.970	123	4.812	143	4.963
Kabupaten Grobogan	143	4.963	144	4.970	143	4.963
Kabupaten Blora	140	4.942	124	4.820	137	4.920
Kabupaten Rembang	145	4.977	137	4.920	144	4.970
Kabupaten Pati	140	4.942	144	4.970	143	4.963
Kabupaten Kudus	144	4.970	144	4.970	144	4.970
Kabupaten Jepara	144	4.970	137	4.920	143	4.963
Kabupaten Demak	144	4.970	144	4.970	142	4.956
Kabupaten Semarang	144	4.970	139	4.934	143	4.963
Kabupaten Temanggung	146	4.984	143	4.963	142	4.956
Kabupaten Kendal	145	4.977	144	4.970	141	4.949
Kabupaten Batang	144	4.970	139	4.934	141	4.949
Kabupaten Pekalongan	144	4.970	144	4.970	142	4.956
Kabupaten Pemasang	145	4.977	143	4.963	141	4.949
Kabupaten Tegal	144	4.970	143	4.963	142	4.956
Kabupaten Brebes	146	4.984	164	5.100	178	5.182
Kota Surakarta	109	4.691	103	4.635	128	4.852
Kota Salatiga	143	4.963	139	4.934	144	4.970
Kota Semarang	145	4.977	144	4.970	143	4.963
Kota Pekalongan	145	4.977	142	4.956	143	4.963
Kota Tegal	145	4.977	144	4.970	141	4.949

Lampiran 5 : Hasil Output Eviews 9

Analisis Deskriptif

Variabel	Mean	Minimum	Maksimum	Std.Dev
Y	4.954770	4.635000	5.182000	0.061034
X1	1.747126	1.000000	3.000000	0.718823
X2	28.77991	27.96400	31.03400	0.542415
X3	4.586207	3.000000	5.000000	0.814858
N	87	87	87	87

Hasil *Common Effect Model*

Dependent Variable: Y
 Method: Panel Least Squares
 Date: 06/19/19 Time: 05:29
 Sample: 2015 2017
 Periods included: 3
 Cross-sections included: 29
 Total panel (balanced) observations: 87

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	5.348780	0.338914	15.78212	0.0000
X1	-0.010556	0.009242	-1.142162	0.2567
X2	-0.010124	0.012023	-0.842024	0.4022
X3	-0.018360	0.008240	-2.228317	0.0286
R-squared	0.115866	Mean dependent var		4.954770
Adjusted R-squared	0.083910	S.D. dependent var		0.061034
S.E. of regression	0.058418	Akaike info criterion		-2.797511
Sum squared resid	0.283248	Schwarz criterion		-2.684136
Log likelihood	125.6917	Hannan-Quinn criter.		-2.751858
F-statistic	3.625731	Durbin-Watson stat		0.985031
Prob(F-statistic)	0.016316			

Hasil *Fixed Effect Model*

Dependent Variable: Y

Method: Panel Least Squares

Date: 06/19/19 Time: 05:35

Sample: 2015 2017

Periods included: 3

Cross-sections included: 29

Total panel (balanced) observations: 87

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	4.043432	1.103063	3.665638	0.0006
X1	-0.000352	0.008444	-0.041701	0.9669
X2	0.033847	0.039055	0.866649	0.3899
X3	-0.013552	0.008752	-1.548487	0.1272

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.746721	Mean dependent var	4.954770
Adjusted R-squared	0.603964	S.D. dependent var	0.061034
S.E. of regression	0.038410	Akaike info criterion	-3.403949
Sum squared resid	0.081142	Schwarz criterion	-2.496949
Log likelihood	180.0718	Hannan-Quinn criter.	-3.038728
F-statistic	5.230704	Durbin-Watson stat	3.116203

Hasil Regresi Linier – *Random Effect*

Dependent Variable: Y

Method: Panel EGLS (Cross-section random effects)

Date: 06/19/19 Time: 05:45

Sample: 2015 2017

Periods included: 3

Cross-sections included: 29

Total panel (balanced) observations: 87

Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	5.158990	0.461309	11.18337	0.0000
X1	-0.001426	0.007464	-0.191113	0.8489
X2	-0.004810	0.016343	-0.294337	0.7692
X3	-0.013800	0.007352	-1.876910	0.0640

Effects Specification		S.D.	Rho
Cross-section random		0.044263	0.5704
Idiosyncratic random		0.038410	0.4296

Weighted Statistics			
R-squared	0.052055	Mean dependent var	2.219398
Adjusted R-squared	0.017792	S.D. dependent var	0.039186
S.E. of regression	0.038836	Sum squared resid	0.125184
F-statistic	1.519273	Durbin-Watson stat	2.071652
Prob(F-statistic)	0.215564		

Unweighted Statistics			
R-squared	0.091332	Mean dependent var	4.954770
Sum squared resid	0.291107	Durbin-Watson stat	0.890864

Hasil Uji Chow (*Chow-test*)

Redundant Fixed Effects Tests

Equation: Untitled

Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	4.892545	(28,55)	0.0000
Cross-section Chi-square	108.760154	28	0.0000

Cross-section fixed effects test equation:

Dependent Variable: Y

Method: Panel Least Squares

Date: 06/19/19 Time: 05:40

Sample: 2015 2017

Periods included: 3

Cross-sections included: 29

Total panel (balanced) observations: 87

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	5.348780	0.338914	15.78212	0.0000
X1	-0.010556	0.009242	-1.142162	0.2567
X2	-0.010124	0.012023	-0.842024	0.4022
X3	-0.018360	0.008240	-2.228317	0.0286
R-squared	0.115866	Mean dependent var		4.954770
Adjusted R-squared	0.083910	S.D. dependent var		0.061034
S.E. of regression	0.058418	Akaike info criterion		-2.797511
Sum squared resid	0.283248	Schwarz criterion		-2.684136
Log likelihood	125.6917	Hannan-Quinn criter.		-2.751858
F-statistic	3.625731	Durbin-Watson stat		0.985031
Prob(F-statistic)	0.016316			

Hasil Uji Housman (*Housman-test*)

Correlated Random Effects - Hausman Test

Equation: Untitled

Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	4.852157	3	0.1829

Cross-section random effects test comparisons:

Variable	Fixed	Random	Var(Diff.)	Prob.
X1	-0.000352	-0.001426	0.000016	0.7855
X2	0.033847	-0.004810	0.001258	0.2758
X3	-0.013552	-0.013800	0.000023	0.9584

Cross-section random effects test equation:

Dependent Variable: Y

Method: Panel Least Squares

Date: 06/19/19 Time: 05:47

Sample: 2015 2017

Periods included: 3

Cross-sections included: 29

Total panel (balanced) observations: 87

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	4.043432	1.103063	3.665638	0.0006
X1	-0.000352	0.008444	-0.041701	0.9669
X2	0.033847	0.039055	0.866649	0.3899
X3	-0.013552	0.008752	-1.548487	0.1272

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.746721	Mean dependent var	4.954770
Adjusted R-squared	0.603964	S.D. dependent var	0.061034
S.E. of regression	0.038410	Akaike info criterion	-3.403949
Sum squared resid	0.081142	Schwarz criterion	-2.496949
Log likelihood	180.0718	Hannan-Quinn criter.	-3.038728
F-statistic	5.230704	Durbin-Watson stat	3.116203
Prob(F-statistic)	0.000000		