

Lampiran I

(*nilai dalam jutaan rupiah)

Data Tahun Anggaran 2014

No	Pemerintah daerah	IKF	Laporan Realisasi Anggaran					Laporan Neraca		
			PAD	Dana Perimbangan	Belanja Modal	Pendapatan	Belanja	Total Aset	Total Hutang	Total Modal
1	Kab. Bogor	0.25	1,789,085	2,158,271	656,252	5,438,533	4,019,396	18,168,758	5,976	18,162,782
2	Kab. Cirebon	0.1	694,981	1,483,008	82,807	2,733,580	2,490,895	3,881,890	16,698	3,865,192
3	Kab. Indramayu	0.15	328,116	1,369,810	383,331	2,578,255	2,548,895	4,604,395	6,011	4,598,384
4	Kab. Karawang	0.23	909,158	1,313,102	592,851	3,198,292	3,151,310	5,592,497	40,069	5,552,428
5	Kab. Kuningan	0.1	202,518	1,343,527	215,611	1,896,835	1,755,759	3,401,796	67,430	3,334,366
6	Kab. Majalengka	0.14	223,121	1,172,646	529,857	2,057,002	2,010,113	4,145,928	86,086	4,059,842
7	Kab. Sumedang	0.14	3,018,008	1,195,709	385,030	2,087,160	2,050,350	3,107,278	59,130	3,048,148
8	Kab. Tasikmalaya	0.14	154,255	1,453,246	558,497	2,566,520	2,416,942	4,287,141	4,703	4,282,438
9	Kota Bogor	0.43	544,836	765,815	499,336	1,757,697	1,702,110	6,263,430	107,326	6,156,104
10	Kab. Pandeglang	0.1	14,002,948	1,205,104	1,640,024	1,747,012	1,640,024	2,438,787	125	2,438,662
11	Kota Tangerang	0.65	1,258,739	901,633	448,348	3,016,402	2,655,026	5,935,610	38,622	5,896,988
12	Kota Tangerang Stn	2.71	1,023,817	584,409	4,750,207	6,337,396	6,128,938	11,238,068	23,726	11,214,342
13	Kab. Boyolali	0.13	227,516	1,024,316	303,853	1,673,665	1,617,992	2,938,811	37	2,938,774
14	Kab. Cilacap	0.13	37,402,366	1,401,326	414,435	2,367,534	2,205,742	4,460,027	24,027	4,436,001
15	Kab. Demak	0.16	220,330	870,474	540,354	1,637,949	1,560,957	3,255,802	8,516	3,247,286
16	Kab. Grobogan	0.11	235,295	1,063,514	300,522	1,710,966	1,645,805	2,545,404	4,420	2,540,984
17	Kab. Klaten	0.08	177,922	1,209,163	268,557	1,919,962	1,884,326	6,530,223	41	6,530,181

18	Kab. Pekalongan	0.14	255,037	891,960	187,872	1,474,501	1,395,906	2,745,267	8,196	2,737,070
19	Kab. Pemasang	0.08	217,345	1,070,832	164,389	1,687,338	1,615,851	2,984,120	6,050	2,978,071
20	Kab. Purworejo	0.1	200,259	911,762	216,763	1,441,117	1,445,589	2,376,589	108	2,376,481
21	Kab. Rembang	0.15	165,531	746,981	151,455	1,329,588	1,275,909	2,029,654	26,122	2,003,532
22	Kab. Tegal	0.14	253,717	1,107,858	226,088	1,843,352	1,714,883	2,950,323	4,378	2,945,945
23	Kab. Wonosobo	0.11	175,319	783,668	206,089	1,277,146	1,220,324	2,666,550	12,685	2,653,865
24	Kota Magelang	0.95	164,928	439,587	127,623	735,116	682,224	3,305,993	1,064	3,304,929
25	Kota Pekalongan	0.55	144,065	447,045	159,183	762,110	736,795	2,407,136	6,265	2,400,871
26	Kota Salatiga	0.97	165,748	423,126	120,273	727,620	645,788	2,008,815	8,753	2,000,062
27	Kota Tegal	0.65	241,936	24,623	115,599	818,667	783,099	2,241,977	23,754	2,218,223
28	Kab. Bantul	0.1	35,258	1,010,167	69,825	1,456,506	70,173	3,685,475	17,507	3,667,969
29	Kab. Gunung Kidul	0.08	159,304	893,560	127,290	1,372,846	1,267,068	2,011,531	298	2,011,233
30	Kab. Kulon Progo	0.09	158,624	686,487	146,577	1,120,425	1,060,577	1,727,983	4,127	1,723,856
31	Kab. Sleman	0.39	666,646	988,607	3,814	2,170,129	1,710,373	4,263,000	3,757	4,259,243
32	Kota Yogyakarta	0.64	470,642	620,992	193,078	1,459,742	1,336,610	4,412,321	2,631	4,409,690
33	Kab. Banyuwangi	0.18	283,489	1,302,536	558,547	2,418,962	2,299,308	3,120,681	9,125	3,111,556
34	Kab. Lamongan	0.12	272,409	1,119,970	353,436	1,969,783	1,913,817	3,490,158	2,341	3,487,817
35	Kab. Kediri	0.11	295,295	1,196,238	325,197	2,065,937	1,826,897	3,814,718	3,867	3,810,851
36	Kab. Malang	0.13	411,185	1,702,242	501,504	3,058,671	2,864,314	6,776,658	28,360	6,748,298
37	Kab. Situbondo	0.16	129,641	858,615	325,053	1,359,194	1,305,647	3,284,175	4,302	3,279,873
38	Kab. Trenggalek	0.12	132,951	877,193	280,962	1,498,350	1,372,622	2,408,143	11,748	2,396,396
39	Kab. Tuban	0.13	291,080	975,252	362,402	1,823,514	1,768,025	4,765,477	12,188	4,753,289
40	Kota Blitar	1.27	102,758	415,320	126,126	703,296	659,079	1,995,427	7,793	1,987,634

41	Kota Malang	0.7	372,545	839,752	318,462	1,764,865	1,603,000	6,122,163	8,998	6,113,166
42	Kota Probolinggo	0.31	135,063	478,692	106,923	872,816	778,254	1,800,000	5,495	1,794,504
43	Kota Madiun	1.52	134,584	543,012	201,534	938,517	853,473	2,245,987	6,116	2,239,870

Lampiran 2

TABULASI DATA

No.	Kab dan Kota di Jawa	IKF	BM	IR	LEV	SIZE	PAD
1	Kab. Bogor	0.25	0.03613	0.39685	0.00033	30.53072	28.21273
2	Kab. Cirebon	0.1	0.10133	0.56858	0.00067	28.88097	26.33057
3	Kab. Indramayu	0.15	0.08336	0.53129	0.00131	29.15803	26.51663
4	Kab. Karawang	0.23	0.10677	0.41056	0.00722	29.35245	27.53579
5	Kab. Kuningan	0.1	0.06466	0.70830	0.02022	28.85532	26.03409
6	Kab. Majalengka	0.14	0.13051	0.57008	0.02120	29.05315	26.13098
7	Kab. Sumedang	0.14	0.12632	0.57289	0.01940	28.76477	26.43303
8	Kab. Tasikmalaya	0.14	0.13042	0.56623	0.00110	29.08664	25.76187
9	Kota Bogor	0.43	0.08111	0.43569	0.01743	29.46575	27.02375
10	Kab. Pandeglang	0.1	0.67251	0.68981	0.00005	28.52252	25.66512
11	Kota Tangerang	0.65	0.07603	0.29891	0.00655	29.41199	27.86113
12	Kota Tangerang Stn	2.71	0.42358	0.09222	0.00212	30.05033	27.65456
13	Kab. Boyolali	0.13	0.10339	0.61202	0.00001	28.70903	26.15049
14	Kab. Cilacap	0.13	0.09343	0.59189	0.00542	29.12618	26.64758
15	Kab. Demak	0.16	0.16640	0.53144	0.00262	28.81146	26.11839
16	Kab. Grobogan	0.11	0.11827	0.62159	0.00174	28.56531	26.18411
17	Kab. Klaten	0.08	0.04113	0.62978	0.00001	29.50746	25.90461
18	Kab. Pekalongan	0.14	0.06864	0.60492	0.00299	28.64090	26.26467
19	Kab. Pemalang	0.08	0.05520	0.63463	0.00203	28.72433	26.10475

20	Kab. Purworejo	0.1	0.09121	0.63268	0.00005	28.49669	26.02288
21	Kab. Rembang	0.15	0.07559	0.56181	0.01304	28.33889	25.83242
22	Kab. Tegal	0.14	0.07675	0.60100	0.00149	28.71294	26.25948
23	Kab. Wonosobo	0.11	0.07766	0.61361	0.00478	28.61181	25.88988
24	Kota Magelang	0.95	0.03862	0.59798	0.00032	28.82676	25.82877
25	Kota Pekalongan	0.55	0.06630	0.58659	0.00261	28.50946	25.69353
26	Kota Salatiga	0.97	0.06013	0.58152	0.00438	28.32857	25.83373
27	Kota Tegal	0.65	0.05211	0.03008	0.01071	28.43838	26.21194
28	Kab. Bantul	0.1	0.06329	0.65088	0.00015	28.32992	25.79408
29	Kab. Gunung Kidul	0.08	0.08503	0.61270	0.00239	28.17798	25.78980
30	Kab. Kulon Progo	0.09	0.00090	0.45555	0.00088	29.08099	27.22553
31	Kab. Sleman	0.39	0.04379	0.42541	0.00060	29.11542	26.87736
32	Kota Yogyakarta	0.64	0.17951	0.53847	0.00293	28.76907	26.37044
33	Kab. Banyuwangi	0.18	0.08533	0.57903	0.00101	28.96989	26.41124
34	Kab. Lamongan	0.12	0.08998	0.57859	0.00273	28.44017	25.62546
35	Kab. Kediri	0.11	0.07432	0.55653	0.00420	29.54451	26.74231
36	Kab. Malang	0.13	0.09911	0.63171	0.00131	28.82014	25.58803
37	Kab. Situbondo	0.16	0.11724	0.58544	0.00490	28.50988	25.61325
38	Kab. Trenggalek	0.12	0.07624	0.53482	0.00256	29.19242	26.39686
39	Kab. Tuban	0.13	0.06346	0.59053	0.00392	28.32188	25.35564
40	Kota Blitar	1.27	0.05209	0.47582	0.00147	29.44294	26.64362
41	Kota Malang	0.7	0.05958	0.54845	0.00306	28.21881	25.62901
42	Kota Probolinggo	0.31	0.21424	0.54252	0.00432	28.98734	27.26715
43	Kota Madiun	1.52	0.67251	0.68981	0.00005	28.52252	25.66512

HASIL OUTPUT SPSS

A. Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KKPD	39	.73906	.98861	.9331295	.04974531
BM	39	.00090	.21424	.0854965	.04092078
IR	39	.03008	.70830	.5426843	.11573302
LEV	39	.00001	.02120	.0047187	.00579600
SZ	39	28.17798	30.53072	28.8803227	.46737151
PAD	39	25.35564	28.21273	26.3101215	.64773732
Valid N (listwise)	39				

B. Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		39
Normal Parameters ^{a,b}	Mean	.9331295
	Std. Deviation	.04974531
Most Extreme Differences	Absolute	.155
	Positive	.132
	Negative	-.155
Kolmogorov-Smirnov Z		.967
Asymp. Sig. (2-tailed)		.307

a. Test distribution is Normal.

b. Calculated from data.

C. Hasil Uji Multikolinieritas

Coefficients^a

Model	Collinearity Statistics		
	Tolerance	VIF	
1	BM	.902	1.109
	IR	.646	1.548
	LEV	.949	1.054
	SZ	.364	2.745
	PAD	.288	3.475

a. Dependent Variable: KKPD

D. Hasil Uji Heterokedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	-.590	.240		-2.456	.019
	BM	-.060	.093	-.103	-.642	.525
	IR	.020	.039	.098	.518	.608
	LEV	-.591	.639	-.144	-.925	.362
	SZ	.013	.013	.259	1.029	.311
	PAD	.009	.010	.246	.867	.392

a. Dependent Variable: RES 2

E. Hasil Uji Signifikansi Simultan (Uji F)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.038	5	.008	4.431	.003(a)
	Residual	.056	33	.002		
	Total	.094	38			

a. Dependent Variable: KKPD

b. Predictors: (Constant), PAD, BM, LEV, IR, SZ

F. Hasil Uji Koefisien Determinan (Uji R²)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.634(a)	.402	.311	.04129016

a. Predictors: (Constant), TEMUAN, BM, LVRG, Ln_TA, PAD, DAU

G. Hasil Uji Regresi Linier Berganda dan Uji Statistik t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.668	.446		3.741	.001
	BM	.436	.172	.358	2.528	.016
	IR	-.041	.072	-.094	-.563	.577
	LEV	1.913	1.186	.223	1.613	.116
	SZ	.019	.024	.175	.783	.439
	PAD	.049	.019	.642	2.557	.015

a. Dependent Variable: KKPD

TABLE A.2

t Distribution: Critical Values of t

Degrees of freedom	Two-tailed test: One-tailed test:	Significance level					
		10% 5%	5% 2.5%	2% 1%	1% 0.5%	0.2% 0.1%	0.1% 0.05%
1		6.314	12.706	31.821	63.657	318.309	636.619
2		2.920	4.303	6.965	9.925	22.327	31.599
3		2.353	3.182	4.541	5.841	10.215	12.924
4		2.132	2.776	3.747	4.604	7.173	8.610
5		2.015	2.571	3.365	4.032	5.893	6.869
6		1.943	2.447	3.143	3.707	5.208	5.959
7		1.894	2.365	2.998	3.499	4.785	5.408
8		1.860	2.306	2.896	3.355	4.501	5.041
9		1.833	2.262	2.821	3.250	4.297	4.781
10		1.812	2.228	2.764	3.169	4.144	4.587
11		1.796	2.201	2.718	3.106	4.025	4.437
12		1.782	2.179	2.681	3.055	3.930	4.318
13		1.771	2.160	2.650	3.012	3.852	4.221
14		1.761	2.145	2.624	2.977	3.787	4.140
15		1.753	2.131	2.602	2.947	3.733	4.073
16		1.746	2.120	2.583	2.921	3.686	4.015
17		1.740	2.110	2.567	2.898	3.646	3.965
18		1.734	2.101	2.552	2.878	3.610	3.922
19		1.729	2.093	2.539	2.861	3.579	3.883
20		1.725	2.086	2.528	2.845	3.552	3.850
21		1.721	2.080	2.518	2.831	3.527	3.819
22		1.717	2.074	2.508	2.819	3.505	3.792
23		1.714	2.069	2.500	2.807	3.485	3.768
24		1.711	2.064	2.492	2.797	3.467	3.745
25		1.708	2.060	2.485	2.787	3.450	3.725
26		1.706	2.056	2.479	2.779	3.435	3.707
27		1.703	2.052	2.473	2.771	3.421	3.690
28		1.701	2.048	2.467	2.763	3.408	3.674
29		1.699	2.045	2.462	2.756	3.396	3.659
30		1.697	2.042	2.457	2.750	3.385	3.646
32		1.694	2.037	2.449	2.738	3.365	3.622
34		1.691	2.032	2.441	2.728	3.348	3.601
36		1.688	2.028	2.434	2.719	3.333	3.582
38		1.686	2.024	2.429	2.712	3.319	3.566
40		1.684	2.021	2.423	2.704	3.307	3.551
42		1.682	2.018	2.418	2.698	3.296	3.538
44		1.680	2.015	2.414	2.692	3.286	3.526
46		1.679	2.013	2.410	2.687	3.277	3.515
48		1.677	2.011	2.407	2.682	3.269	3.505
50		1.676	2.009	2.403	2.678	3.261	3.496
60		1.671	2.000	2.390	2.660	3.232	3.460
70		1.667	1.994	2.381	2.648	3.211	3.435
80		1.664	1.990	2.374	2.639	3.195	3.416
90		1.662	1.987	2.368	2.632	3.183	3.402
100		1.660	1.984	2.364	2.626	3.174	3.390
120		1.658	1.980	2.358	2.617	3.160	3.373
150		1.655	1.976	2.351	2.609	3.145	3.357
200		1.653	1.972	2.345	2.601	3.131	3.340
300		1.650	1.968	2.339	2.592	3.118	3.323
400		1.649	1.966	2.336	2.588	3.111	3.315
500		1.648	1.965	2.334	2.586	3.107	3.310
600		1.647	1.964	2.333	2.584	3.104	3.307
∞		1.645	1.960	2.326	2.576	3.090	3.291

TABLE A.3

F Distribution: Critical Values of F (5% significance level)

v_1	1	2	3	4	5	6	7	8	9	10	12	14	16	18	20
1	161.45	199.50	215.71	224.58	230.16	233.99	236.77	238.88	240.54	241.88	243.91	245.36	246.46	247.32	248.01
2	18.51	19.00	19.16	19.25	19.30	19.33	19.35	19.37	19.38	19.40	19.41	19.42	19.43	19.44	19.45
3	10.13	9.55	9.28	9.12	9.01	8.94	8.89	8.85	8.81	8.79	8.74	8.71	8.69	8.67	8.66
4	7.71	6.94	6.59	6.39	6.26	6.16	6.09	6.04	6.00	5.96	5.91	5.87	5.84	5.82	5.80
5	6.61	5.79	5.41	5.19	5.05	4.95	4.88	4.82	4.77	4.74	4.68	4.64	4.60	4.58	4.56
6	5.99	5.14	4.76	4.53	4.39	4.28	4.21	4.15	4.10	4.06	4.00	3.96	3.92	3.90	3.87
7	5.59	4.74	4.35	4.12	3.97	3.87	3.79	3.73	3.68	3.64	3.57	3.53	3.49	3.47	3.44
8	5.32	4.46	4.07	3.84	3.69	3.58	3.50	3.44	3.39	3.35	3.28	3.24	3.20	3.17	3.15
9	5.12	4.26	3.86	3.63	3.48	3.37	3.29	3.23	3.18	3.14	3.07	3.03	2.99	2.96	2.94
10	4.96	4.10	3.71	3.48	3.33	3.22	3.14	3.07	3.02	2.98	2.91	2.86	2.83	2.80	2.77
11	4.84	3.98	3.59	3.36	3.20	3.09	3.01	2.95	2.90	2.85	2.79	2.74	2.70	2.67	2.65
12	4.75	3.89	3.49	3.26	3.11	3.00	2.91	2.85	2.80	2.75	2.69	2.64	2.60	2.57	2.54
13	4.67	3.81	3.41	3.18	3.03	2.92	2.83	2.77	2.71	2.67	2.60	2.55	2.51	2.48	2.46
14	4.60	3.74	3.34	3.11	2.96	2.85	2.76	2.70	2.65	2.60	2.53	2.48	2.44	2.41	2.39
15	4.54	3.68	3.29	3.06	2.90	2.79	2.71	2.64	2.59	2.54	2.48	2.42	2.38	2.35	2.33
16	4.49	3.63	3.24	3.01	2.85	2.74	2.66	2.59	2.54	2.49	2.42	2.37	2.33	2.30	2.28
17	4.45	3.59	3.20	2.96	2.81	2.70	2.61	2.55	2.49	2.45	2.38	2.33	2.29	2.26	2.23
18	4.41	3.55	3.16	2.93	2.77	2.66	2.58	2.51	2.46	2.41	2.34	2.29	2.25	2.22	2.19
19	4.38	3.52	3.13	2.90	2.74	2.63	2.54	2.48	2.42	2.38	2.31	2.26	2.21	2.18	2.16
20	4.35	3.49	3.10	2.87	2.71	2.60	2.51	2.45	2.39	2.35	2.28	2.22	2.18	2.15	2.12
21	4.32	3.47	3.07	2.84	2.68	2.57	2.49	2.42	2.37	2.32	2.25	2.20	2.16	2.12	2.10
22	4.30	3.44	3.05	2.82	2.66	2.55	2.46	2.40	2.34	2.30	2.23	2.17	2.13	2.10	2.07
23	4.28	3.42	3.03	2.80	2.64	2.53	2.44	2.37	2.32	2.27	2.20	2.15	2.11	2.08	2.05
24	4.26	3.40	3.01	2.78	2.62	2.51	2.42	2.36	2.30	2.25	2.18	2.13	2.09	2.05	2.03
25	4.24	3.39	2.99	2.76	2.60	2.49	2.40	2.34	2.28	2.24	2.16	2.11	2.07	2.04	2.01
26	4.22	3.37	2.98	2.74	2.59	2.47	2.39	2.32	2.27	2.22	2.15	2.09	2.05	2.02	1.99
27	4.21	3.35	2.96	2.73	2.57	2.46	2.37	2.31	2.25	2.20	2.13	2.08	2.04	2.00	1.97
28	4.20	3.34	2.95	2.71	2.56	2.45	2.36	2.29	2.24	2.19	2.12	2.06	2.02	1.99	1.96
29	4.18	3.33	2.93	2.70	2.55	2.43	2.35	2.28	2.22	2.18	2.10	2.05	2.01	1.97	1.94
30	4.17	3.32	2.92	2.69	2.53	2.42	2.33	2.27	2.21	2.16	2.09	2.04	1.99	1.96	1.93
35	4.12	3.27	2.87	2.64	2.49	2.37	2.29	2.22	2.16	2.11	2.04	1.99	1.94	1.91	1.88
40	4.08	3.23	2.84	2.61	2.45	2.34	2.25	2.18	2.12	2.08	2.00	1.95	1.90	1.87	1.84
50	4.03	3.18	2.79	2.56	2.40	2.29	2.20	2.13	2.07	2.03	1.95	1.89	1.85	1.81	1.78
60	4.00	3.15	2.76	2.53	2.37	2.25	2.17	2.10	2.04	1.99	1.92	1.86	1.82	1.78	1.75
70	3.98	3.13	2.74	2.50	2.35	2.23	2.14	2.07	2.02	1.97	1.89	1.84	1.79	1.75	1.72
80	3.96	3.11	2.72	2.49	2.33	2.21	2.13	2.06	2.00	1.95	1.88	1.82	1.77	1.73	1.70
90	3.95	3.10	2.71	2.47	2.32	2.20	2.11	2.04	1.99	1.94	1.86	1.80	1.76	1.72	1.69
100	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.97	1.93	1.85	1.79	1.75	1.71	1.68
120	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.83	1.78	1.73	1.69	1.66
150	3.90	3.06	2.66	2.43	2.27	2.16	2.07	2.00	1.94	1.89	1.82	1.76	1.71	1.67	1.64
200	3.89	3.04	2.65	2.42	2.26	2.14	2.06	1.98	1.93	1.88	1.80	1.74	1.69	1.66	1.62
250	3.88	3.03	2.64	2.41	2.25	2.13	2.05	1.98	1.92	1.87	1.79	1.73	1.68	1.65	1.61
300	3.87	3.03	2.63	2.40	2.24	2.13	2.04	1.97	1.91	1.86	1.78	1.72	1.68	1.64	1.61
400	3.86	3.02	2.63	2.39	2.24	2.12	2.03	1.96	1.90	1.85	1.78	1.72	1.67	1.63	1.60
500	3.86	3.01	2.62	2.39	2.23	2.12	2.03	1.96	1.90	1.85	1.77	1.71	1.66	1.62	1.59
600	3.86	3.01	2.62	2.39	2.23	2.11	2.02	1.95	1.90	1.85	1.77	1.71	1.66	1.62	1.59
750	3.85	3.01	2.62	2.38	2.23	2.11	2.02	1.95	1.89	1.84	1.77	1.70	1.66	1.62	1.58
1000	3.85	3.00	2.61	2.38	2.22	2.11	2.02	1.95	1.89	1.84	1.76	1.70	1.65	1.61	1.58



SURAT KETERANGAN VALIDASI DATA SKRIPSI

NOMOR : 1343/PPA-FEB/ 1 / 2016

Pusat Pengembangan Akuntansi (PPA) FEB UMS menerangkan bahwa data skripsi mahasiswa di bawah ini :

Nama : ROKHIM NOVYANDRA.
NIM : B200120251
Judul : "PENGARUH BELANJA MODAL, INTERGOVERNMENTAL REVENUE, LEVERAGE, SIZE, DAN PENDAPATAN ASLI DAERAH TERHADAP FINERJA KEUANGAN PEMERINTAH DAERAH KOTA DAN KABUPATEN DI PULAU JAWA TAHUN 2014"

Telah divalidasi dan diverifikasi oleh tim validasi PPA FEB UMS.

Keterangan : Tabulasi dan olah data telah dilakukan sesuai metode penelitian (bab 3) yang diketahui oleh pembimbing

Demikian surat keterangan ini dibuat, agar dapat dipergunakan sebagaimana mestinya.

Surakarta, 20 Januari 2016
Mengetahui Direktur PPA FEB UMS

Fauzan, SE, M.Si, Akt