LAMPIRAN

Hasil Regresi

Lampiran 4.1

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Tingkat Pengungkapan LKPD	143	.4444	1.0000	.8609	.1712
Ukuran (Size) Pemerintah Daerah	143	11.9209	13.5135	12.3295	.2561
Kemandirian Keuangan Daerah	143	-.1935	4.3056	1.1499	.8488
Leverage	143	.0000	.0334	.0031	.0057
Likuiditas	143	.0000	4.7061	1.8865	.9100
Valid N (listwise)	143				

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Likuiditas, Ukuran (Size) Pemerintah Daerah, Leverage, Kemandirian Keuangan Daerah[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Tingkat Pengungkapan LKPD

Lampiran 4.2

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.557[a]	.310	.307	.1647536	1.974

a. Predictors: (Constant), Likuiditas, Ukuran (Size) Pemerintah Daerah, Leverage, Kemandirian Keuangan Daerah

b. Dependent Variable: Tingkat Pengungkapan LKPD

Lampiran 4.3

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.414	4	.104	3.815	.006[a]
	Residual	3.746	138	.027		
	Total	4.160	142			

a. Predictors: (Constant), Likuiditas, Ukuran (Size) Pemerintah Daerah, Leverage, Kemandirian Keuangan Daerah

b. Dependent Variable: Tingkat Pengungkapan LKPD

Lampiran 4.4

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations	Collinearity Statistics	
		B	Std. Error	Beta			Partial	Tolerance	VIF
1	(Constant)	-1.396	.673		-2.075	.040			
	Ukuran (Size) Pemerintah Daerah	-.184	.055	.276	-3.371	.001	.276	.976	1.024
	Kemandirian Keuangan Daerah	.067	.000	.081	.361	.719	.031	.131	7.629
	Leverage	-.513	2.477	.170	-2.071	.042	.174	.967	1.035
	Likuiditas	-.108	.000	.003	-.015	.009	.001	.130	7.671

a. Dependent Variable: Tingkat Pengungkapan LKPD

Uji Normalitas

Lampiran 4.5

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		143
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.16241659
Most Extreme Differences	Absolute	.107
	Positive	.094
	Negative	-.107
Kolmogorov-Smirnov Z		1.283
Asymp. Sig. (2-tailed)		.074

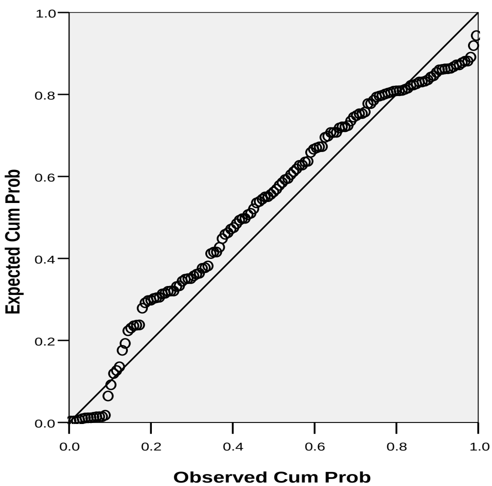
a. Test distribution is Normal.

b. Calculated from data.

Lampiran 4.6

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Tingkat Pengungkapan LKPD



Lampiran 4.7

Uji Heteroskedastisitas (Uji Gleljser)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.359[a]	.129	.103	.09743

a. Predictors: (Constant), Likuiditas, Ukuran (Size) Pemerintah Daerah, Leverage, Kemandirian Keuangan Daerah

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.193	4	.048	5.095	.001[a]
	Residual	1.310	138	.009		
	Total	1.503	142			

a. Predictors: (Constant), Likuiditas, Ukuran (Size) Pemerintah Daerah, Leverage, Kemandirian Keuangan Daerah

b. Dependent Variable: ABS_RES

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.366	.398		3.433	.001
	Ukuran (Size) Pemerintah Daerah	-.102	.032	-.253	-1.148	.070
	Kemandirian Keuangan Daerah	-.150	.000	-.030	-.138	.891
	Leverage	4.857	1.465	.268	1.316	.069
	Likuiditas	-.130	.000	-.066	-.300	.764

a. Dependent Variable: ABS_RES