1. Uji deskriptif :

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| **Descriptive Statistics** |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| SPI FINDINGS | 93 | .69 | 3.26 | 1.9622 | .52436 |
| RESULT FINDINGS | 93 | .00 | 3.58 | 1.9600 | .84096 |
| TOTAL SHOPPING | 93 | 10.96 | 16.28 | 13.7251 | .63514 |
| SAKIP | 93 | 4.04 | 4.26 | 4.1473 | .05242 |
| Valid N (listwise) | 93 |  |  |  |  |

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| Descriptive Statistics |
|  | N | Minimum | Maximum | mean | Std. Deviation |
| SPI FINDINGS | 93 | .69 | 3.26 | 1.9622 | .52436 |
| RESULT FINDINGS | 93 | .00 | 3.58 | 1.9600 | .84096 |
| TOTAL SHOPPING | 93 | 10.96 | 16.28 | 13.7251 | .63514 |
| SAKIP | 93 | 4.04 | 4.26 | 4.1473 | .05242 |

1. Uji asumsi klasik :
2. Uji normalitas :

Terdapat Casewise :

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| **Casewise Diagnosticsa** |
| Case Number | Std. Residual | Kualitas SAKIP | Predicted Value | Residual |
| 7 | 2.352 | 73.84 | 64.4215 | 9.41852 |
| 14 | 2.437 | 73.19 | 63.4316 | 9.75842 |
| 63 | 2.328 | 73.07 | 63.7504 | 9.31958 |
| 86 | 2.223 | 72.59 | 63.6876 | 8.90238 |
| a. Dependent Variable: Kualitas SAKIP |

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| **One-Sample Kolmogorov-Smirnov Test** |
|  | Unstandardized Residual |
| N | 93 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | 3.05195582 |
| Most Extreme Differences | Absolute | .046 |
| Positive | .046 |
| Negative | -.043 |
| Test Statistic | .046 |
| Asymp. Sig. (2-tailed) | .200c,d |
| a. Test distribution is Normal. |
| b. Calculated from data. |
| c. Lilliefors Significance Correction. |
| d. This is a lower bound of the true significance. |
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| One-Sample Kolmogorov-Smirnov Test |
|  | Unstandardized Residual |
| N | 93 |
| Normal Parameters, b | Mean | .0000000 |
| Std. Deviation | 3.05195582 |
| Most Extreme Differences | Absolute | .046 |
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| negative | -.043 |
| Test Statistics | .046 |
| asymp. Sig. (2-tailed) | .200c,d |
| a. Test distribution is Normal. |
| b. Calculated from data. |
| c. Lilliefors Significance Correction. |
| d. This is a lower bound of the true significance. |

1. **Uji multiko**

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| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. | Collinearity Statistics |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | 75.100 | 7.101 |  | 10.576 | .000 |  |  |
| Sistem Pendalian Intern | -.130 | .081 | -.166 | -1.603 | .112 | .874 | 1.144 |
| Temuan Hasil Audit | .154 | .044 | .369 | 3.542 | .001 | .864 | 1.157 |
| Total Belanja | -.890 | .514 | -.169 | -1.730 | .087 | .980 | 1.020 |
| a. Dependent Variable: Kualitas SAKIP |

1. **Uji hetero :**

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| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 4.745 | 4.114 |  | 1.153 | .252 |
| Ln\_x1 | -.051 | .385 | -.015 | -.131 | .896 |
| Ln\_x2 | .334 | .244 | .160 | 1.370 | .174 |
| Total Belanja | -.205 | .293 | -.074 | -.701 | .485 |
| a. Dependent Variable: Abs\_Res1 |

1. **Uji auto :**

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| **Model Summaryb** |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .182a | .033 | .000 | 1.75598 | 1.772 |
| a. Predictors: (Constant), Total Belanja , Ln\_x1, Ln\_x2 |
| b. Dependent Variable: Abs\_Res1 |

1. **Uji R square :**

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| **Model Summaryb** |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .182a | .033 | .000 | 1.75598 | 1.772 |
| a. Predictors: (Constant), Total Belanja , Ln\_x1, Ln\_x2 |
| b. Dependent Variable: Abs\_Res1 |

1. Uji f. :

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| **ANOVAa** |
| Model | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | .041 | 3 | .014 | 5.737 | .001b |
| Residual | .212 | 89 | .002 |  |  |
| Total | .253 | 92 |  |  |  |
| a. Dependent Variable: Ln\_Y |
|  |
| b. Predictors: (Constant), Total Belanja , Ln\_x1, Ln\_x2 |

1. Uji hipotesis dan uji t

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| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 75.100 | 7.101 |  | 10.576 | .000 |
| Sistem Pendalian Intern | -.130 | .081 | -.166 | -1.603 | .112 |
| Temuan Hasil Audit | .154 | .044 | .369 | 3.542 | .001 |
| Total Belanja | -.890 | .514 | -.169 | -1.730 | .087 |
| a. Dependent Variable: Kualitas SAKIP |

T tabel 1,98698

SPI : 0,112 > 0,05 t hitung < t tabel -1.603 < 1,66216 tdk berpengaruh

Temuan hasil audit : 0,001< 0,05, 3.542 > 1,66216 berpengaruh

Total belanja 0,087 > 0,05 -1.730 < 1,66216 tdk berpengaruh

1. Uji R

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| **Model Summary** |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .408a | .166 | .138 | 3.10297 |
| a. Predictors: (Constant), Total Belanja , Sistem Pendalian Intern, Temuan Hasil Audit |