

Determinants of The Reliability of SKPD Financial Statements

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Abstract

This study aims to examine the reliability of Regional apparatus's financial statements. The Independent variable in this study consists of four variables that are: understanding of accrual-based government accounting standards (USAB), utilisation of information technology (UIT), internal control system (ICS), and human resource capacity (HRC). This research uses primary data from 32 Regional apparatus in Semarang City. The number of respondents used in this study was 84, consisting of Regional Apparatus Financial Administration Officers (PPK-Regional apparatus) and Assistant Staff of Regional Apparatus Financial Administration Officers in each Regional apparatus. This research uses questionnaires using a Likert scale of 1-5. The results showed that USAB, ICS, and HRC significantly influence the dependent variable of the reliability of Regional apparatus financial statements. UIT has no significant positive impact on the reliability of Regional apparatus financial statements. They are not affecting the UIT because there are still obstacles experienced by Regional apparatus related to the implementation of information technology in the form of internet connections and the completeness of computer facilities to implement applications/software, and still needs to familiarise with changes in manual work patterns towards computerisation.

Keywords: *financial statement; realibility; regional apparatus*

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INTRODUCTION

In 2010, the government changed Peraturan Pemerintah Nomor 24 Tahun 2005 tentang Standar Akuntansi Pemerintahan (PP 24/2005) to Peraturan Pemerintah Nomor 71 Tahun 2010 tentang Standar Akuntansi Pemerintahan Berbasis Akrual (PP 71/2010) regarding Government Accounting Standards Accrual Basis (SAP Accrual Basis), which was then implemented in a government environment no later than 2015, which includes the central and local government and Regional apparatus, according to the laws and regulations, the said Regional apparatus is obliged to present financial statements (Republik Indonesia, 2003; 2010; 2014). This aims to increase better public services measurements, increase the reliability of Local Government Financial Statements, and support financial and asset management accountability. The application of PP 71/2010 is best practice at the

international level. Every aspect of the organisation, from business, industry, education, and government agencies, will use information technology to facilitate the completion of job assignments. Will use information technology to facilitate the completion of work assignments

Government agencies are required to use information technology, particularly regional financial information systems, as stipulated in PP 71/2010, replacing PP 24/2005. The replacement of this PP 71/2010 is carried out to improve the regional financial information system that is relevant, timely, accurate, and reliable (Haryanto & Arifuddin, 2018; Novatiani et al., 2019). Constraints in the application of information technology include the condition of the hardware (hardware), which requires costs to maintain, and the state of the software, which requires much money due to legal buying, as well as the condition of its users or namely human resources (brainwave).

In addition, the central government and local governments must build a control system which can provide a sufficient guarantee that the implementation of government activities to ensure the achievement of state goals in an accountable manner, certain local governments assets, report on the management of state finances reliably, and encourage compliance with laws and regulations—invitation (Haryanto & Arifuddin, 2018). Internal Control System (ICS) is regulated in Peraturan Pemerintah Nomor 60 Tahun 2008 tentang Sistem Pengendalian Intern Pemerintah (PP 60/2008). There are five elements in the Internal Control System for government-level agency activities, which include the environment for controlling them, assessing a risk, activities related to control, communication and information, and internal control monitoring. In increasing the reliability of Regional apparatus financial statements, the human resource element plays a significant role in driving the internal control system (ICS), understanding of accrual-based government accounting standards (USAB), and utilisation of information technology (UIT). Tobari (2015) states that developing human resources must be carried out sustainably and unavoidably, even though sophisticated facilities and infrastructure support it; competent human resources are necessary for the organisation, especially in the Regional apparatus, to develop.

Based on PP 71/2010 states that the Regional apparatus (accounting entity) is an organisation/institution in the regional government, which is accountable to the mayor in the context of administering government: regional secretaries, regional offices, and technical institutions. Ratmono & Sholihin (2015) explained that the Regional apparatus, as an accounting entity, prepares five types of financial statements, including “Neraca, Laporan Realisasi Anggaran (LRA), Laporan Operasional (LO), Laporan Perubahan Ekuitas (LPE) and Catatan atas Laporan Keuangan (CaLK).” In preparing these five types of reports, the reliability of information value must be balanced (Haryanto & Arifuddin, 2018). Reliability is the benefit of the information presented in the Financial Statements of Local Government (LKPD) does not cause misunderstanding and material errors and is transparent. Materiality is a condition of the representation or misstatement of information that will affect the decisions or judgments of users based on financial statements. Materiality is relative to the characteristics and magnitude of the error considered from the particular conditions in which inefficiency or misrepresentation occurs. Transparent financial information is an effort to present accountable and transparent information to the public with the consideration that the public has the right to obtain adequate and open information on the obligation to account for



the management of the assets or resources entrusted to it by the provisions stipulated in regulations. If the presentation is unreliable, the information user cannot trust the information presented (PP 71/2010). This research is intended to explore and explain the effects of factors such as USAB, UIT, ICS, and HRC against dependent variables, namely the reliability of Regional apparatus financial statements, which takes a case study of the Regional apparatus in Semarang City.

The Semarang City Regional apparatus, the object of this study, has succeeded in sustaining the success of the Semarang City in obtaining Unqualified Opinions (WTP) on the Financial Statements of the Local Government from 2016 to 2020. The results of this WTP opinion differ from the achievements of the city government. Moreover, other district governments in the Central Java Province, which received Unqualified Opinions (WTP), and Unqualified Opinions (WDP), still need to provide an opinion (TMP) in the 2016-2020 period. Every time it conducts an inspection, BPK issues an Inspection Result Report (LHP). The contents of the Audit Results Report (LHP) include, among others, audit findings and recommendations. Observing the LHP of the Supreme Audit Agency for Semarang City Government LKPD, what is interesting to research is the phenomenon of repeated errors in the presentation of Semarang City LKPD from year to year (2016-2020). Likewise, for the follow-up to the LHP, the contents are relatively the same from year to year and are repeated (BPK, 2021a; 2021b).

Based on the explanation above, this research aims to explore the determinant factors that affect the reliability of the Regional apparatus's reporting as part of the Financial Statements of Local Government (LKPD). This research is expected to contribute. First, other predictions provide empirical evidence from the public sector accounting literature and government accounting that examines the factors affecting the reliability of Regional apparatus's financial statements. Second, this study seeks to reveal the perceptions of financial statement preparers on the reliability of Regional apparatus's financial statements. Third, this research is expected to be used by the management of local government organisations as a base for reviewing the process of preparing Regional apparatus financial statements.

RESEARCH METHOD

The population in this study were all Regional apparatus of the Semarang City apparatus; the sampling technique used was purposive sampling which could determine the number of final samples to be analysed. For respondents, 1 Financial Administration Officer (PPK-Regional Apparatus) and 2 Assistant Staff of Financial Administration Officer. The data type is primary data, and the source is external. In this study, the number of members in a population of 96 employees in the financial sector. Sampling criteria consist of: (a). The respondent has a decision letter regarding his appointment as Regional Apparatus Financial Administration Officer (PPK-Regional Apparatus) from the Head of Regional Apparatus or as Assistant Staff of the Regional Apparatus Financial Administration Officer; (b). Respondents filled out the entire list of questionnaire questions; (c)—the latest return of questionnaires at a predetermined time. From a population of 96 people, 84 respondents met the criteria as a sample. According to Ghozali (2013), in determining the number of representatives from a population, other methods can be used, one of which is the Slovin formula, which is as follows:

$$n = \frac{N}{1 + Ne^2}$$

Description:

- n = Sample size
- N = Population size
- e = Percentage of leeway due to inaccuracy in sampling (e.g. 1%, 5%, 10%, etc.).

$$N = \frac{96}{1 + 96 \times 0,005^2} = 77,41 \rightarrow 77 \text{ finance officer}$$

So the minimum number of samples is 77 employees in the financial sector.

This study is expressed in a regression model, namely:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + e$$

Description:

- Y = Reliability of Regional apparatus financial statements
- α = constant
- β1,2,3,4 = regression coefficient of the independent variable
- X1 = USAB
- X2 = UIT
- X3 = ICS
- X4 = HRC
- e = confounding variable (residual)

RESULTS AND DISCUSSION

The research object is 32 regional apparatus consisting of 29 agencies/services/offices, two secretariats, and one inspectorate with a research sample of 3 questionnaires given to 1 head of the finance sub-section and two finance staff. Table 1 displays a list of questionnaires distributed, and Table 2 shows the characteristics of respondents. The number of Regional apparatus does not include sub-districts (Republik Indonesia, 2016; Semarang, 2016a).

Table 1. List of Questionnaire Distribution

	Regional Apparatus Work Unit	Distributed Questionnaire	Questionnaire returned
1	Education Office	3	3
2	Public Health Office	3	3
3	Public Work Service	3	3
4	Landscape Planning Office	3	3
5	Public Housing Service	3	0
6	Social Service	3	3
7	Office of Women's Empowerment and Child Protection	3	3
8	Environmental Service	3	3
9	Youth and Sport Service	3	3



	Regional Apparatus Work Unit	Distributed Questionnaire	Questionnaire returned
10	Population and Registration Civil Service	3	3
11	Commerce Services	3	3
12	Transportation Service	3	3
13	Communication, Informatic and Statistic Service	3	3
14	One-Stop Integrated Service and Investment Service	3	3
15	Office of Archives and Libraries	3	3
16	Office of Culture and Tourism	3	3
17	Office of Industry	3	3
18	Office of Agriculture	3	3
19	Office of Food Security Service	3	3
20	Office of Cooperatives and Micro Enterprises	3	3
21	Office of Fisheries Service	3	3
22	Office of Labour	3	0
23	Civil Service and Police Unit	3	0
24	Office of Fire	3	3
25	Office of Population Control and Family Planning	3	3
26	Regional Financial and Asset Management Agency	3	3
27	Development Planning Agency	3	3
28	Agency for Personnel, Education and Training	3	3
29	Regional Revenue Agency	3	3
30	The Regional Secretariat	3	3
31	DPRD Secretariat	3	0
32	Inspectorate	3	3
	Total	96	84

Source: Primary data processed with IBM SPSS 20, 2022

Table 2. Sample Characteristics

Characteristics	Respondent	Percentage
Gender		
• Man	38	45,23 %
• Women	46	54,76 %
Total	84	100%
Job Title		
• Head of Sub Division of Finance	28	33,33%
• Financial Officer	56	66,67%
Total	84	100%
Education Grade		
• Master/Strata 2	6	7,14%
• Bachelor/Strata 1	47	55,95%
• Diploma	22	26,20%
• High School	9	10,71%
Total	84	100%

Source: Primary data processed with IBM SPSS 20, 2022

The survey was conducted by distributing 96 questionnaires to the finance/accounting department at the Regional apparatus in Semarang City. Questionnaires were distributed to

the head of the finance/accounting sub-section and two staff from the finance/accounting division. From all the questionnaires that have been distributed, 84 questionnaires were returned (89.58%)—descriptive statistics as presented in Table 3.

Table 3. Descriptive Statistics

Variable	Minimum	Maximum	Mean	Dev. Standart
USAB	24	40	31,67	3,772
UIT	20	35	27,38	3,336
ICS	21	40	31,77	3,835
HRC	30	54	42,76	6,288
Reliability	29	44	36,39	3,062

Source: Primary data processed with IBM SPSS 20, 2022

Test the validity of the data by comparing the calculated r-value with the r table for the degree of freedom (df) = n – 2 with df = 84 – 2 = 82 with a significant level of 5%. The value of the r table with 82 degrees of freedom is 0.215. Of the 47 questions, four questions must be issued, namely one question on the variable of USAB (question 9), two questions on the variable of UIT (questions 8 and 9), and one question on the variable ICS (question point 5). This was done because the value of the correlation was below 0.215. To find out the results of the validity as presented in Table 4.

Table 4. Validity Test

Variable	Corrected Item-Total Correlation										
	V 01	V 02	V 03	V 04	V 05	V 06	V 07	V 08	V 09	V 10	V 11
USAB	0,574	0,641	0,708	0,667	0,590	0,652	0,435	0,429	0,138	-	-
UIT	0,487	0,589	0,617	0,594	0,467	0,267	0,301	0,179	0,152	-	-
ICS	0,399	0,465	0,496	0,603	0,171	0,540	0,521	0,572	0,217	-	-
HRC	0,561	0,670	0,508	0,580	0,563	0,578	0,582	0,549	0,487	0,581	0,579
RFS	0,610	0,729	0,422	0,680	0,758	0,658	0,545	0,240	0,391	-	-

Source: Primary data processed with IBM SPSS 20, 2022.

Ghozali (2013) states that there is a grouping of kaiser values for the minimum limit to the extraordinary limit when using the KMO and Bartlett's Test, namely the minimum limit of 0.5, the intermediate limit between 0.5 – 0.7, the upper/reasonable limit is between 0.7 – 0.8, the best limit is between 0.8 – 0.9, and the extraordinary limit is above 0.9. To find out the results of KMO and Bartlett's Test as presented in Table 5.

Table 5. Validity Test Result

Variable	KMO MSA	Sig.	Status
USAB	0,816	0,000	Best limit
UIT	0,749	0,000	Upper limit/good
ICS	0,835	0,000	Best limit
HRS	0,882	0,000	Best limit
RFS	0,817	0,000	Best limit

Source: Primary data processed with IBM SPSS 20, 2022

In this study, all variables used a reliability test with a one-shot measurement method and compared it with Cronbach's Alpha values. The reliability test results can be seen in



Table 6. a variable or construct is said to be reliable if it produces a Cronbach's Alpha value above 0.70, and if below 0.70, then it cannot be said to be reliable (Ghozali, 2013).

Table 6. Reliability Test Result

Variable	Number of Items	Cronbach's Alpha	Status
USAB	8	0,867	Reliable
UIT	7	0,723	Reliable
ICS	8	0,784	Reliable
HRC	11	0,863	Reliable
Reliability	9	0,848	Reliable

Source: Primary data processed with IBM SPSS 20, 2022

Table 7. One-Sample Kolmogorov-Smirnov Test

	Unstandardized Residual
N	84
Kolmogorov-Smirnov Z	0,568
Asymp. Sig. (2-tailed)	0,867

Source: Primary data processed with IBM SPSS 20, 2022

The display in Figure 2 (appendix) presents an average histogram graph, and the probability plot has points that approach the diagonal line and follow the direction of the diagonal line and is reinforced by Table 7, which has a significant value above 0.05 and can be said to have met the assumption of normality.

The results of multiple linear regression (multiple linear regression) in this study as presented in Table 8.

Table 8. Regression Analysis Results

Variable	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
(Constant)	7,458	2,365	
USAB	0,636	0,064	0,783
UIT	0,027	0,072	0,029
ICS	0,116	0,048	0,145
HRC	0,103	0,029	0,211

Source: Primary data processed with IBM SPSS 20, 2022

Based on Table 8 above, the regression model formulated:

$$Y = 7,458 + 0,636 X_1 + 0,027 X_2 + 0,116 X_3 + 0,103 X_4 + e$$

Table 9 below produces an Adjusted R Square value of 0.714 which means that the dependent variable, namely the reliability of Regional apparatus financial statements, can be explained by independent variables such as USAB, UIT, ICS, and HRC of 71.40%. The remainder of the Adjusted R Square value of 28.60% can be explained by other variables, excluding this study's four independent variables (free).

Table 9. Determination Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,853 ^a	0,727	0,714	1,639

Source: Primary data processed with IBM SPSS 20, 2022

Based on the results of statistical data processing, as presented in Table 10, for the effect of each independent variable on the dependent variable.

Table 10. Statistical t Results

Variable	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
((Constant)	7,458	2,365		3,154	0,002
USAB	0,636	0,064	0,783	9,972	0,000
UIT	0,027	0,072	0,029	0,369	0,713
ICS	0,116	0,048	0,145	2,410	0,018
HRC	0,103	0,029	0,211	3,532	0,001

Source: Primary data processed with IBM SPSS 20, 2022

In Table 11, there are outputs from the F statistical test, which explain the ability of independent (independent) variables such as USAB, UIT, ICS, and HRC, as well as the dependent variable (bound) the reliability of Regional apparatus financial statements.

Table 11. F Statistics Test

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	565,945	4	141,486	52,701	0,000 ^a
Residual	212,091	79	2,685		
Total	778,036	83			

Source: Primary data processed with IBM SPSS 20, 2022

The summary of the results of the hypothesis testing carried out on the F statistic test and t statistic is presented in Table 12 as follows:

Table 12. Summary of Hypothesis Results

	Hypothesis	Decision
H ₁ :	USAB has a positive effect on the reliability of Regional apparatus's financial statements	Accepted
H ₂ :	The UIT has a positive effect on the reliability of the Regional apparatus's financial statements	Rejected
H ₃ :	The ICS has a positive effect on the reliability of the Regional apparatus's financial statements	Accepted
H ₄ :	HRC has a positive effect on the reliability of Regional apparatus's financial statements	Accepted

On average, regional work units in Semarang City have a good understanding of accrual-based government accounting standards. This understanding was obtained when education and training. In addition, the increasing opinion on local government financial



statements for Semarang City issued by the BPK (Financial Audit Board) can be used as additional information. This opinion clearly illustrates that each employee in the finance department at Regional apparatus in Semarang City relative has properly understood government accounting standards accrual-based and by PP 71/2010. This research aligns with a study conducted by Kiranayanti & Erawati (2016) in Badung Regency. Research conducted by Kiranayanti & Erawati (2016) shows that understanding the accrual-based positively affects the quality of the Financial Statements of Local Government. Understanding PP 71/2010 will support the preparation and presentation of reliable Local Government Financial Statements. Understanding PP 71/2010 will also help the timely production of Regional apparatus reports.

The UIT variable has no effect on the reliability of Regional apparatus financial statements, indicated because, in the 2016-2021 period, the software used by the Semarang City Government in preparing Regional apparatus financial statements changed. The period 2016-2019 uses E-Reporting software. The internal party makes e-Reporting of the Semarang City Government. The 2020 period in compiling Regional apparatus financial statements uses the SIMDA software. SIMDA is a financial software created by BPKP. For 2021 use the Local Government Information System (Sistem Informasi Daerah/SIPD) software. SIPD is a financial software developed by the Ministry of Home Affairs. This software change during the 2016-2021 period became an obstacle for some employees in the financial sector in preparing Regional apparatus financial statements. This research aligns with research carried out by Aini et al. (2015) in regional work units (Regional apparatus) in Payakumbuh City. Aini et al. (2015) state that the reliability of Regional apparatus's financial statements is not all supported by the UIT in making financial statements that are correct and free from material misstatements. These results support Indriasari & Nahartyo (2008), who ow that the ICS affects the reliability of Local Government's Financial Statements. These results are in line with a survey conducted by Aini et al. (2015), Ramadhan (2016), Muzakki (2016), and Kiranyanti & Erawati (2016). These results differ from Karmila et al. (2014), which show that the results of internal control do not affect the reliability of the Financial Statements of Local Government. The weak ICS in the regional government of Riau Province and the Supreme Audit Agency (BPK) has found periodic financial statements.

The results showed that the UIT does not affect the reliability of Regional apparatus financial statements. They are not controlling the UIT in Semarang City because there are still obstacles experienced by Regional apparatus related to the implementation of information technology in the form of internet connections and completeness of computer facilities to implement applications/software and they are relatively still unfamiliar with changes in manual work patterns towards computerisation.

The ICS implemented was good. The result shows that the ICS affects the reliability of the Financial Statements of Local Government. This information was also obtained from brief interviews with some of the heads of the finance sub-section, in which the city inspectorate, as the internal supervisor, periodically examined the financial and performance reports to ensure the reliability of the information presented. This research supports Indriasari & Nahartyo (2008), Aini et al. (2015), Ramadhan (2016), Muzakki (2016), and Kiranyanti & Erawati (2016).

The results support Indriasari & Nahartyo (2008), which state that to produce Financial Statements, Local Government must be passed, which is regulated in the local government accounting system. The accounting system in it holds the ICS, and the quality of the Financial Statements of the Local Government is strongly influenced by the ICS of the local government is good. Trisnani's (2017) research showed that ICS has a positive and significant effect on the reliability of financial statements. In this study, fixed asset administration has a vital role in mediating the influence of ICS on the reliability of financial statements. The next researcher is Rendika (2013), where study results show a negative impact of implementing the government's ICS on asset abuse. Based on the analysis results and the effects of previous studies, it can be concluded that the internal control system is a control mechanism in the financial management process so that the quality of Financial Statements of Local Government mandated by various government regulations can be achieved. Public sector organisations' finance must be transparent to all stakeholders, participatory and accountable. This reflects quality financial management.

Most of the capacity or number of financial employees is sufficient, and a small part of the Regional apparatus has financial employees with temporary employees. An honorary employee has a work agreement with a contract system based on applicable laws and regulations. Honorary employees can become permanent if they perform well and will be a top priority when permanent civil servant candidates are recruited. This information was obtained from some financial employees of the Semarang City regional work unit through a short interview after completing the questionnaire. This result supports Muzakki's (2016) study on the Bondowoso Government.

This study supports the hypothesis that Human Resources Capacity (HRC) positively affects the Reliability of Local Government's Financial Statements. The results of this study indicate that the better the talent of HRC, the better the Quality of the Financial Statements of Local Government. HRC is the capacity of government employees for skills and attitudes in carrying out their duties to support the achievement of predetermined organisational goals. Human resources who have the excellent ability will be able to support the implementation of the tasks they carry out. Regional apparatus's that have HRCs that have adequate capacity will be able to compile and present reliable Financial Statements of Local Governments. The availability of competent HRC will also support the timely presentation of Regional apparatus reporting.

CONCLUSION

The results showed that understanding accrual-based government accounting standards (USAB), internal control system (ICS), and human resource capacity (HRC) significantly influences the reliability of Regional apparatus financial statements in Semarang City. The results showed that using information technology (UIT) does not affect the reliability of Regional apparatus financial statements. They are not controlling the UIT in Semarang City because there are still obstacles experienced by Regional apparatus related to the implementation of information technology in the form of internet connections and completeness of computer facilities to implement applications/software and they are relatively still unfamiliar with changes in manual work patterns towards computerisation. Factors USAB, ICS, and HRC legitimise the reliability of Regional apparatus financial



statements, which as a whole, affect the reliability of regional government financial statements. USAB, ICS, and HRC factors trigger the presentation of financial information more accountable and transparently. In addition, Regional apparatus has the responsibility to have reliable financial statements. Regional apparatus wants legitimacy for their performance as presented in the Regional apparatus financial statements by specific predetermined criteria. The limitation of this study is that the measurement of the reliability of the financial statements of Regional apparatus is still limited to perceptions, not based on financial statement items that capture more of the reliability of Regional apparatus financial statements. In addition, in this study, the UIT variable does not affect the reliability of Regional apparatus financial statements. Furthermore, this study only used a sample of Regional apparatus in the Semarang City Government. Subsequent research can develop proxies for the reliability of financial statements that are more comprehensive for Regional apparatus accounting entities so that they can measure the reliability of Regional apparatus financial statements.

Based on the results of the research that has been done, several suggestions are given to further researchers when conducting research, namely (1). Researchers working on research need to use in-depth interviews to obtain the precise information and explain the conditions in the field. (2). The research area's object is further expanded in the city and the district because the information can fully describe the research results. (3). The independent variables are expanded to explain the dependent more extensively. (4). For the variable of HRC, one question can be added: whether all finance employees have received education and training on accrual-based government accounting standards.

This research indicates that the Semarang City Government needs to increase the guidance on the reliability of regional government financial statements, especially the financial statements of Regional apparatus. In addition, the Semarang City Government needs to monitor the implementation of financial information transparency through an information system so that the public can easily access local government financial data and information. In addition, this research can also be used by the Supreme Audit Agency in conducting early indications in assessing the reliability of local government financial statements

AUTHORSHIP CONTRIBUTION STATEMENT

All authors contributed to this article by compiling content, analyzing data, and making conclusions.

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APPENDIX

Multicollinearity Test Results

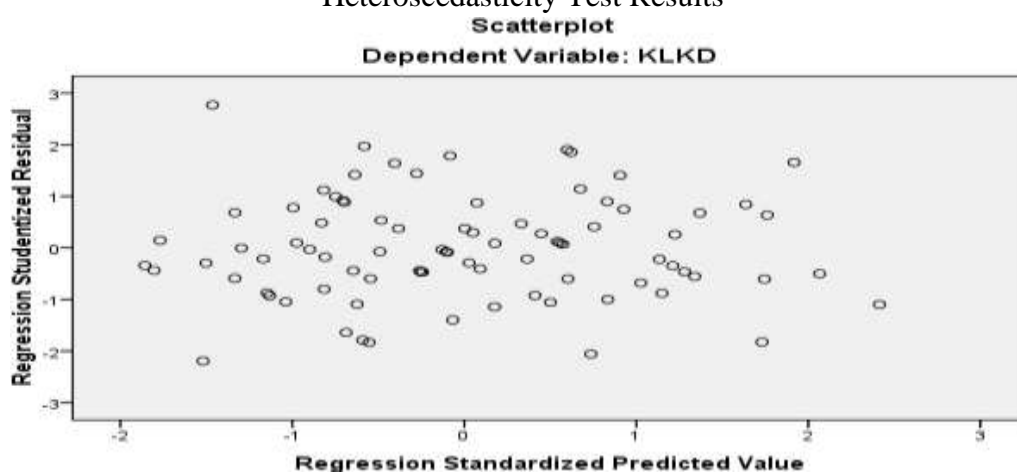
Multicollinearity Test

Variable	Tolerance	VIF	Status
USAB	0,560	1,786	Free of multicollinearity
UIT	0,554	1,805	Free of multicollinearity
ICS	0,951	1,052	Free of multicollinearity
HRC	0,966	1,035	Free of multicollinearity

Source: Primary data processed with IBM SPSS 20, 2022

Heteroscedasticity Test Results

Heteroscedasticity Test Results



Normality Test Results

Normal P-P Plot of Regression Standardized Residual
Dependent Variable: KLKD

