

ABSTRACT

***THE INFLUENCE OF SOLVENCY of BUDGETING,
INTERGOVERNMENTAL REVENUE, AND WEALTH TO LOCAL
GOVERNMENT FINANCIAL PERFORMANCE***

(Survey on Districts and City in West Java Period 2017-2021)

By :

**Neng Icha Octaviani
193403033**

Guidance :

H. Tedi Rustendi, S.E., M.Si., Ak., CA., Asean CPA.

Prof. Dr. H. Dedi Kusmayadi, S.E., M.Si., Ak., CA., CPA.

This study aims to analyze (1) Solvency of Budgeting, Intergovernmental Revenue, Wealth, and Local Government Financial Performance period 2017-2021 (2) The influence of Solvency of Budgeting, Intergovernmental Revenue, and Wealth to Local Financial Performance partially and simultaneously. This study uses a susaturated sampling, the total sample are 27 districts and city in West Java. This study used secondary data. The analytical tool used is Panel Data Regression using Eviews version 10. The result of this study showed that (1) Solvency of Budgeting, Intergovernmental Revenue, Wealth and Local Government Financial Performance have a value fluctuates annually, (2) Solvency of Budgeting partially had a positive but not significant influence Local Government Financial Performance; Intergovernmental Revenue partially had a negative and not significant influence Local Government Financial Performance; Wealth partially had a positive significant influence Local Government Financial Performance. Solvency of Budgeting, Intergovernmental Revenue, and Wealth had a positive and significant influence to Local Government Financial Performance.

Keywords: Solvency of Budgeting, Intergovernmental Revenue, Wealth, and Local Government Financial Performance

ABSTRAK

PENGARUH SOLVABILITAS ANGGARAN , *INTERGOVERNMENTAL REVENUE* DAN *WEALTH* TERHADAP KINERJA KEUANGAN PEMERINTAH DAERAH

(Survei Pada Kota/Kabupaten di Jawa Barat Periode Tahun 2017-2021)

Oleh:

**Neng Icha Octaviani
193403033**

Pembimbing:

H. Tedi Rustendi, S.E., M.Si., Ak., CA., Asean CPA.

Prof. Dr. H. Dedi Kusmayadi, S.E., M.Si., Ak., CA., CPA.

Penelitian ini bertujuan untuk menganalisis (1) Solvabilitas Anggaran, *Intergovernmental Revenue, Wealth* dan Kinerja Keuangan Pemerintah Daerah, (2) Pengaruh Solvabilitas Anggaran, *Intergovernmental Revenue*, dan *Wealth* secara parsial dan simultan terhadap Kinerja Keuangan Pemerintah Daerah. Penelitian ini menggunakan pendekatan sensus dengan metode sampel jenuh dimana terdapat 27 Kabupaten/Kota di Provinsi Jawa Barat yang dijadikan sampel. Penelitian ini menggunakan data sekunder. Alat analisis yang digunakan adalah Regresi Data Panel dengan bantuan *E Views - 10*. Hasil penelitian menunjukkan bahwa (1) Solvabilitas Anggaran, *Intergovernmental Revenue, Wealth* dan Kinerja Keuangan Pemerintah Daerah berfluktuasi, (2) Solvabilitas Anggaran secara parsial berpengaruh positif namun tidak signifikan terhadap Kinerja Keuangan Pemerintah Daerah; *Intergovernmental Revenue* secara parsial berpengaruh negative tidak signifikan terhadap Kinerja Keuangan Pemerintah Daerah; *Wealth* secara parsial berpengaruh positif signifikan terhadap kinerja keuangan pemerintah Daerah. Solvabilitas Anggaran, *Intergovernmental Revenue, Wealth* berpengaruh signifikan terhadap Kinerja Keuangan Pemerintah Daerah.

Kata Kunci: Solvabilitas Anggaran, *Intergovernmental Revenue, Wealth* dan Kinerja Keuangan Pemerintah Daerah