

ABSTRACT

**THE INFLUENCE OF WEALTH, INTERGOVERNMENTAL REVENUE
AND LEVERAGE TO LOCAL GOVERNMENT
FINANCIAL PERFORMANCE
(Survey at Districts and City in West Java)**

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This study aims to analyze (1) Wealth, Intergovernmental Revenue, Leverage, and Local Government Financial Performance, (2) The influence of Wealth, Intergovernmental Revenue, and Leverage to Local Financial Performance partially and simultaneously. This study uses a survey approach, with non probability sampling method and purposive sampling approach, the total sample are 25 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) Wealth, Intergovernmental Revenue, Leverage and Local Government Financial Performance, (2) Wealth partially had a positive significant influence Local Government Financial Performance; Intergovernmental Revenue partially had a positive but not significant influence Local Government Financial Performance; Leverage partially had a positive but not significant influence Local Government Financial Performance. Wealth, Intergovernmental Revenue, and Leverage had a significant influence to Local Government Financial Performance.

Keywords: Wealth, Intergovernmental Revenue, Leverage, Local Government Financial Performance.

ABSTRAK

**PENGARUH *WEALTH*, *INTERGOVERNMENTAL REVENUE*
DAN *LEVERAGE* TERHADAP KINERJA KEUANGAN
PEMERINTAH DAERAH
(Survey pada Kabupaten/Kota di Provinsi Jawa Barat)**

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Penelitian ini bertujuan untuk menganalisis (1) *Wealth*, *Intergovernmental Revenue*, *Leverage* dan Kinerja Keuangan Pemerintah Daerah, (2) Pengaruh *Wealth*, *Intergovernmental Revenue* dan *Leverage* secara parsial dan simultan terhadap Kinerja Keuangan Pemerintah Daerah. Penelitian ini menggunakan pendekatan survey dengan metode *non probability sampling* dan pendekatan *purposive sampling* dimana terdapat 25 Kabupaten/Kota di Provinsi Jawa Barat yang dijadikan sampel. Penelitian ini menggunakan data sekunder. Alat analisis yang digunakan adalah Regresi Data Panel dengan bantuan Eviews versi 10. Hasil penelitian menunjukkan bahwa (1) *Wealth*, *Intergovernmental Revenue*, *Leverage*, dan Kinerja Keuangan Pemerintah Daerah berfluktuasi, (2) *Wealth* secara parsial berpengaruh positif signifikan terhadap kinerja keuangan pemerintah Daerah; *Intergovernmental Revenue* secara parsial berpengaruh positif namun tidak signifikan terhadap Kinerja Keuangan Pemerintah Daerah; *Leverage* secara parsial berpengaruh positif namun tidak signifikan terhadap Kinerja Keuangan Pemerintah Daerah. *Wealth*, *Intergovernmental Revenue*, dan *Leverage* berpengaruh signifikan terhadap Kinerja Keuangan Pemerintah Daerah.

Kata Kunci: *Wealth*, *Intergovernmental Revenue*, *Leverage*, Kinerja Keuangan Pemerintah Daerah.