

ABSTRACT

ANALYSIS OF THE EFFECTIVENESS OF EMPLOYEE SHOPPING BEFORE AND AFTER THE APPLICATION OF LAW NO. 23 OF 2014 AND THE IMPACT OF REGIONAL FINANCIAL INDEPENDENCE (Study of Regency / City Government in West Java in 2015-2018)

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This study aims to determine (1) the Effectiveness of Employee Spending Before and After the Implementation of Law No.23 of 2014 and Its Impact on Regional Financial Independence in Regency / City Government in West Java in 2015-2018; (2) Comparison of the Effectiveness of Employee Spending Before and After the Implementation of Law No.23 of 2014 and Its Impact on Regional Financial Independence in Regency / City Governments in West Java in 2015-2018. The method used in this research is descriptive quantitative method. Data collection techniques are done through secondary data using quantitative data and qualitative data. The results showed that: (1) The effectiveness of Employee Spending in 2015-2018 went well with effective criteria. (2) Regional Financial Independence in 2015-2018 is considered low with a consultative relationship pattern (3) Whereas using the T-Test and Simple Regression Test shows that there is no difference in the Effectiveness of Employee Spending Before and After the Application of Law No. 23 of 2014 and the absence of influence on Regional Financial Independence in Regency / City Government in West Java in 2015-2018. But on the other hand the Regional financial independence ratio has increased compared to before the implementation of the policy.

Keyword: *Effectiveness of Employee Spending, Regional Financial Independence*