

ABSTRACT
**ANALYSIS OF FACTORS AFFECTING THE REGIONAL FINANCIAL
PERFORMANCE IN TASIKMALAYA CITY 2009-2018 PERIOD**

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Regional Finance can be used as an indicator of regional capacity in managing regional households, so regional financial performance itself is a condition that describes an outcome achieved by using the regional budget in a certain period. As the dependent variable, financial performance in this study is measured using the ratio of regional financial independence, the object of this study is the City of Tasikmalaya in 2009-2018. The model used in this study uses multiple linear regression analysis with Eviews 12. Partially, capital expenditure has a positive relationship positive and significant effect, while regional investment have a positive but no significant effect, and economic growth have no positive on the financial performance of the Tasikmalaya City local government in 2009-2018. Generally, economic growth, capital expenditure, and regional investment have a significant effect on the financial performance of the Tasikmalaya City local government in 2009-2018. This research shows that the Tasikmalaya City local government is still very dependent on transfers from the center. We recommend that the local government of Tasikmalaya City continue to strive to increase regional revenues by using the optimal budget for the benefit of the community.

Keywords: the financial performance of local government, economic growth, capital expenditure, regional investment

