

ABSTRAK

TAX EFFORT MEMODERASI PENGARUH PENDAPATAN ASLI DAERAH DAN DANA PERIMBANGAN TERHADAP KINERJA KEMANDIRIAN DAERAH

(Studi pada Pemerintah Kabupaten/Kota Provinsi Jawa Timur 2020-2024)

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Penelitian ini bertujuan untuk mengetahui: (1) pendapatan asli daerah, dana perimbangan, kinerja kemandirian daerah, dan *tax effort* Kabupaten/Kota di Provinsi Jawa Timur Periode 2020-2024; (2) pengaruh pendapatan asli daerah dan dana perimbangan terhadap kinerja kemandirian daerah secara simultan dan parsial pada Kabupaten/Kota di Provinsi Jawa Timur Periode 2020-2024; dan (3) pengaruh pendapatan asli daerah dan dana perimbangan terhadap kinerja kemandirian daerah dengan *tax effort* sebagai variabel moderasi pada pemerintah Kabupaten/Kota Provinsi Jawa Timur Periode 2020-2024. Metode penelitian yang digunakan yaitu metode penelitian kuantitatif dengan pendekatan deskriptif menggunakan data sekunder. Teknik pemilihan sampel yang digunakan adalah sampling jenuh. Teknik analisis data yang digunakan adalah analisis regresi data panel dan *Moderated Regresson Analysis* (MRA). Hasil penelitian ini menunjukkan bahwa: (1) pendapatan asli daerah, dana perimbangan, kinerja kemandirian daerah, *tax effort* mengalami perubahan yang fluktuatif selama periode penelitian; (2) secara parsial pendapatan asli daerah berpengaruh positif dan signifikan terhadap kinerja kemandirian daerah, dan dana perimbangan berpengaruh negatif dan signifikan terhadap kinerja kemandirian daerah, sedangkan secara simultan berpengaruh signifikan terhadap kinerja kemandirian daerah; (3) *tax effort* mampu memoderasi pengaruh pendapatan asli daerah dan dana perimbangan terhadap kinerja kemandirian daerah.

Kata Kunci: Pendapatan Asli Daerah, Dana Perimbangan, Kinerja Kemandirian Daerah, *Tax Effort*.

ABSTRACT

TAX EFFORT MODERATES THE INFLUENCE OF REGIONAL ORIGINAL INCOME AND BALANCING FUNDS ON REGIONAL INDEPENDENCE PERFORMANCE

(Study on Regency/City Governments in East Java Province 2020-2024)

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This study aims to determine: (1) regional original income, balancing funds, regional independence performance, and tax effort of Regencies/Cities in East Java Province for the 2020-2024 period; (2) the effect of regional original income and balancing funds on the performance of regional independence simultaneously and partially in regencies/cities in East Java Province for the 2020-2024 period; and (3) the effect of regional original income and balancing funds on the performance of regional independence with tax effort as a moderation variable in the regency/city government of East Java Province for the 2020-2024 period. The research method used is a quantitative research method with a descriptive approach using secondary data. The sample selection technique used is saturated sampling. The data analysis techniques used are panel data regression analysis and Moderated Regression Analysis (MRA). The results of this study show that: (1) regional original income, balancing fund, regional independence performance, tax effort experienced fluctuating changes during the research period; (2) partially the original regional revenue has a positive and significant effect on the performance of regional independence, and the balance fund has a negative and significant effect on the performance of regional independence, while simultaneously it has a significant effect on the performance of regional independence; (3) Tax effort is able to moderate the influence of local original revenue and balance funds on regional independence performance.

Keywords: *Regional Original Income, Balancing Funds, Regional Independence Performance, Tax Effort.*