

ABSTRAK

Tujuan penelitian ini untuk menguji Pendapatan Asli Daerah (PAD), Dana Perimbangan dan Belanja Modal terhadap kinerja Keuangan Pemerintah baik secara parsial maupun simultan. Populasi dalam penelitian ini yaitu 27 kabupaten dan kota di Provinsi Jawa Barat yang telah memiliki data realisasi Anggaran Pendapatan Belanja Daerah (APBD) periode 2012 – 2016.

Penelitian ini menggunakan analisis statistik deskriptif, uji asumsi klasik yang berupa uji normalitas, uji multikolinearitas, uji autokorelasi, uji heteroskedastisitas dan uji hipotesis yang berupa uji analisis regresi linier berganda, uji statistik T, uji statistik F, Uji koefisien determinasi (R^2).

Hasil penelitian secara simultan menunjukkan pendapatan asli daerah berpengaruh positif dan signifikan terhadap kinerja keuangan, sedangkan dana perimbangan berpengaruh secara negatif dan signifikan terhadap kinerja keuangan dan Belanja Modal menunjukkan pengaruh negatif dan tidak signifikan terhadap kinerja keuangan, sementara secara simultan pendapatan asli daerah, dana perimbangan dan belanja modal berpengaruh positif dan signifikan terhadap kinerja keuangan yang dibuktikan dengan nilai signifikansi $< 0,05$.

Kata kunci : Pendapatan Asli Daerah, Dana Perimbangan, Belanja Modal, Kinerja Keuangan Pemerintah.



ABSTRACT

This research aims to analys the effect of local own-source revenue (PAD), transfer fund from central goverment and capital expenditure to financial performance of government both partial and simultan. The population in this research are 27 districts / cities in West Java province that already has the data of local goverment budget (APBD) in the period 2012-2016.

This research uses descriptive statistical analysis, the classical assumption in the form of normality test, multicollinearity, autocorrelation test, heteroscedasticity test and test hypotheses in the form of test multiple linear regression analysis, statistical tests T, F statistical test, test the coefficient of determination (R²).

The results of this research showed that Local own-source revenue has significant and positive affect to financial performance, while the transfer fund from central goverment has significant and negative affect to financial performance, and the capital expenditure showed that un-significant and negative affect to financial performance, whereas the Local own-source revenue, transfer fund from central goverment and capital expenditure as together affected significantly to financial performance its evidenced by the significant value of <0.05.

Keywords: local own-source revenue (PAD), transfer fund from central goverment, capital expenditure, financial performance

