SARI

Nugraha, Putra Surya. 2018.*Analisis Pengaruh Pendapatan Asli Daerah, Dana Alokasi Umum, Dana Alokasi Khusus, dan Belanja Daerah Terhadap Kinerja Keuangan Pemerintah Kabupaten dan Kota di Indonesia Tahun 2014-2016.* Skripsi. Program Studi S1 Akuntansi. Fakultas Ekonomi. Universitas Setia Budi. Pembimbing I. Dian Indriana Hapsari, SE., M.Sc. Ak., CA. Pembimbing II. Yunus Harjito, SE., M.Si.

Penelitian ini bertujuan untuk menguji bagaimana pengaruh pendapatan asli daerah (PAD), dana alokasi umum (DAU), dana alokasi khusus(DAK), dan belanja daerah terhadap kinerja keuangan pemerintah kabupaten dan kota di Indonesia pada periode 2014-2016.

Data diperoleh dari Pusat Informasi dan Komunikasi Badan Pemeriksa Keuangan Republik Indonesia. Jumlah populasi 514 kabupaten dan kota, melalui *purposive sampling* didapatkan 439 kabupaten dan kota, dalam pengujian terdapat 133 *data outlier*. Uji statistik dilakukan dengan program IBM SPSS Versi 21.

Berdasarkan hasil analisis regresi linier berganda menunjukan bahwa PAD, DAU, DAK, dan Belanja Daerah berpengaruh signifikan terhadap kinerja keuangan pemerintah kabupaten dan kota di Indonesia tahun 2014-2016. Namun variabel DAU yang semula diduga berpengaruh negatif terhadap kinerja keuangan menunjukan hasil yang sebaliknya. Selain itu variabel belanja daerah yang semula diduga berpengaruh positif akan tetapi hasil penelitian menunjukan hasil negatif.

Kata kunci: Pendapatan Asli Daerah, Dana Alokasi Umum, Dana Alokasi Khusus, Belanja daerah, Kinerja Keuangan.

ABSTRACT

Nugraha, Putra Surya. 2018. *Influence analysis of regional revenue (PAD), general allocation fund (DAU), special allocation fund (DAK), and region expense on the financial performance of district and city governments in Indonesia in the period 2014-2016. Final Project. Accounting Department. Economics Faculty. Setia Budi University. Advisor. Dian Indriana Hapsari, SE., M.Sc. Ak., CA. Co Advisor. Yunus Harjito, SE., M.Si.*

This research aimed to determine the influence of regional revenue, general allocation fund, special allocation fund, and region expense on the financial performance of district and city governments in Indonesia in the period 2014-2016.

Data obtained from the Information and Communication Center of the Supreme Audit Board Republic of Indonesia. Total population are 514 districts and cities, through purposive sampling obtained 439 districts and cities, finally there are 133 data outliers. The statistical test was performed by IBM SPSS Program Version 21.

Based on the results of multiple linear regression analysis shows that regional revenue, general allocation fund, special allocation fund, and region expense have a significant effect on the financial performance of district and city governments in Indonesia 2014-2016. However, general allocation fund variable that suspected have negatively affect to financial performance showed the opposite result. In addition, region expense variables were suspected have a positive effect but the results showed negative results.

Keywords: Regional Revenue, General Allocation Fund, Special Allocation Fund, Region Expense, Financial Performance.