

ABSTRAK

Penelitian bertujuan untuk menguji pengaruh Kinerja Keuangan Khususnya; Derajat Desentralisasi Fiskal, Rasio Kemandirian Keuangan Pemerintah Daerah, dan Rasio Efektivitas Pendapatan Asli Daerah (PAD) terhadap Indeks Pembangunan Manusia (IPM).

Populasi yang digunakan dalam penelitian ini adalah 38 Kabupaten/Kota di Provinsi Jawa Timur yang terdiri dari 29 Kabupaten dan 9 Kota periode 2016-2018. Berdasarkan populasi diatas maka sampel yang digunakan dalam penelitian ini adalah Data Laporan Realisasi Anggaran (LRA) dan Data Indeks Pembangunan Manusia (IPM) pada Kabupaten/Kota di Provinsi Jawa Timur. Teknik pengambilan sampel menggunakan metode *purposive sampling*. Data dalam penelitian menggunakan data sekunder. Adapun teknik analisis data yang digunakan adalah analisis regresi linier berganda dengan alat bantu aplikasi SPSS (*Statistical Product and Service Solution*) versi 22,0.

Hasil Penelitian menunjukkan bahwa variabel Derajat Desentralisasi berpengaruh signifikan terhadap Indeks Pembangunan Manusia. Sedangkan Rasio Kemandirian Keuangan Pemerintah Daerah saling berhubungan tapi tidak berpengaruh signifikan. Sementara, Rasio Efektivitas PAD tidak berhubungan berpengaruh signifikan terhadap Indeks Pembangunan Manusia.

Kata kunci: Derajat Desentralisasi, Rasio Kemandirian Keuangan Pemerintah Daerah, Rasio Efektivitas PAD, Indeks Pembangunan Manusia.

ABSTRACT

This research aimed to examine the effect of financial performance, especially; Fiscal Decentralization Level, Local Government of Financial Independence ratio, Effectiveness ratio of Local-owned Source Revenue on Human Development Index.

The population was 38 districts/cities in East Java province which consist of some districts and 9 cities during 2016-2018. Moreover, the sample was taken from data of budget realization report and Human Development Index of districts/city in East Java province. Furthermore, the data collection technique used purposive sampling. Additionally, the data were secondary. In addition, the data analysis technique used multiple linear regression with SPSS (Statistical Product and Service Solution) 22.

The research result concluded Fiscal Decentralization Level had significant effect on Human Development Index. On the other hand, Local Government of Financial Independence ratio had related but insignificant effect on Human Development Index. Meanwhile, Effectiveness ratio of Local-owned Source Revenue had not related and insignificant effect on Human Development Index.

Keyword: Decentralization Level, Local Government of Financial Independence Ratio, Effectiveness Ratio of Local-owned Source Revenue, Human Development Index

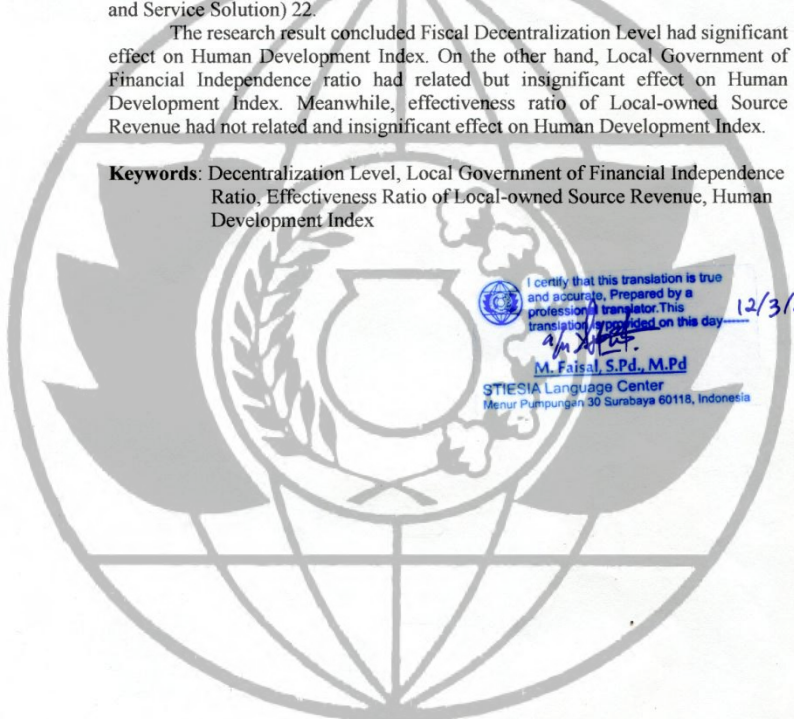
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M. Faisal, S.Pd., M.Pd
STIESIA Language Center
Menur Pumpungan 30 Surabaya 60118, Indonesia