

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh pendapatan asli daerah, dana bagi hasil, dan pertumbuhan ekonomi terhadap kemandirian keuangan daerah pada Kabupaten/Kota di Jawa Timur periode 2018-2020.

Jenis penelitian ini adalah penelitian kuantitatif dengan menggunakan data sekunder yang diperoleh dari *website* resmi Direktorat Jenderal Perimbangan Keuangan Republik Indonesia ([www.djpk.kemenkeu.go.id](http://www.djpk.kemenkeu.go.id)) dan Badan Pusat Statistik Jawa Timur ([www.jatim.bps.go.id](http://www.jatim.bps.go.id)). Sampel yang digunakan dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling*, yaitu metode penentuan sampel berdasarkan kriteria-kriteria tertentu. Berdasarkan metode tersebut, didapat 114 data observasi dari 38 Kabupaten/Kota di Jawa Timur. Karena data yang digunakan belum berdistribusi normal, maka dilakukan *outlier* dengan mengeluarkan 32 data sehingga tersisa 82 data. Metode analisis yang digunakan adalah analisis regresi linear berganda dengan menggunakan program SPSS versi 26.

Hasil penelitian menunjukkan bahwa pendapatan asli daerah berpengaruh positif terhadap kemandirian keuangan daerah, sedangkan dana bagi hasil tidak berpengaruh terhadap kemandirian keuangan daerah, dan pertumbuhan ekonomi tidak berpengaruh terhadap kemandirian keuangan daerah.

**Kata kunci:** Pendapatan Asli Daerah, Dana Bagi Hasil, Pertumbuhan Ekonomi, Kemandirian Keuangan Daerah

## ABSTRACT

*This research aimed to find out the effect of Local-owned Source Revenue, revenue sharing fund, and economy growth on local finance independence of districts/ cities in East Java during 2018-2020.*

*The research was quantitative with secondary data. The data were taken from official website of Directorate General of Fiscal Balance, Republic of Indonesia ([www.djpk.kemenkeu.go.id](http://www.djpk.kemenkeu.go.id)) and Central Bureau of Statistic, East Java ([www.jatim.bps.go.id](http://www.jatim.bps.go.id)). Moreover, the data collection technique used purposive sampling, in which the sample was based on criteria given. In line with that, there were 114 observation data from 38 districts/cities in East Java. Since some data did not distribute normally yet. there were 32 outlier data. In total, there were 82 data. Furthermore, the data analysis technique used multiple linear regression with SPSS 26.*

*The research result concluded that Local-owned Source Revenue had a positive effect on local finance independence. On the other hand, the revenue sharing fund did not affect local finance independence. Likewise, economy growth did not affect local finance independence.*

**Keywords:** *Local-Owned Source Revenue, Revenue Sharing Fund, Economy Growth, Local Finance Independence*



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M. Faisal S.Pd., M.Pd

STIESIA Language Center  
Menur Pumpungan 10, Surabaya 60118, Indonesia