

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh pendapatan asli daerah, dana perimbangan dan belanja modal terhadap kinerja keuangan pemerintah daerah. Pendapatan asli daerah diperoleh dari pendapatan asli daerah itu sendiri, dana perimbangan diukur menggunakan DAU, DAK, dan DBH, belanja modal diukur dengan pengeluaran yang tercantum pada laporan realisasi anggaran Provinsi Jawa Timur tahun 2021-2023.

Jenis penelitian yang dilakukan adalah penelitian kuantitatif. Populasi penelitian ini laporan realisasi anggaran Provinsi Jawa Timur tahun 2021-2023. Proses pengambilan sampel menggunakan *purposive sampling*, sehingga diperoleh 38 kabupaten/kota, dengan periode pengamatan selama 3 tahun maka data pada penelitian ini sebanyak 114 data pengamatan. Teknik analisis data menggunakan regresi linear berganda dengan bantuan program SPSS. Penelitian ini menggunakan metode analisis linear berganda, analisis data menggunakan asumsi klasik meliputi uji normalitas, uji multikolinearitas, uji autokorelasi, dan uji heteroskedastisitas.

Hasil penelitian ini menunjukkan bahwa pendapatan asli daerah dan dana perimbangan berpengaruh positif terhadap kinerja keuangan pemerintah daerah, sedangkan belanja modal tidak berpengaruh positif terhadap kinerja keuangan pemerintah daerah.

Kata kunci : pendapatan asli daerah, dana perimbangan, belanja modal, kinerja keuangan pemerintah daerah.

ABSTRACT

This research examines the effect of the local-owned source revenue, balanced funds, and capital expenditure on the financial performance of local governments. The local-owned source revenue was obtained from its revenue, balancing funds were measured by DAU, DAK, and DBH, and the capital expenditure was measured by expenditure listed on the Budget Realization report of East Java Province during 2021-2023.

The research applies quantitatively. Furthermore, the data were in the form of the Budget Realization report of East Java Province in 2021-2023. The data collection technique used was purposive sampling. In line with that, 38 districts/cities with 3 years of observations were taken as samples. In total, there were 114 data samples. Moreover, the data analysis technique used was multiple linear regression with the instrument of the SPSS program. Also, it used classical assumptions including normality test, multicollinearity test, autocorrelation test, autocorrelation test, and heteroscedasticity test.

The result indicates that the local-owned source revenue and balanced funds have a positive effect on the financial performance of local governments. However, the capital expenditure did not positively affect the financial performance of local governments.

Keywords: *local own sources, balanced funds, capital expenditure, and financial performance of local government.*

