

ABSTRAK

Penelitian ini bertujuan untuk mengetahui seberapa besar pengaruh Pendapatan Asli Daerah, komunikasi dan Belanja Modal, secara bersama-sama dan parsial terhadap Pemberian Insentif. Variabel penelitian yaitu Pendapatan Asli Daerah (X_1), Dana alokasi umum (X_2), Belanja Modal (X_3), dan Tingkat Kemandirian Keuangan (Y). Metode pengumpulan data melalui survei dan mengedarkan kuesioner. Metode analisis yang digunakan adalah Uji asumsi klasik dan Estimasi Regresi Model Data Panel, maka berdasarkan uji parsial (Uji t) diperoleh: (a) Pendapatan Asli Daerah berpengaruh positif dan signifikan terhadap Tingkat Kemandirian Keuangan. (b) Dana alokasi umum berpengaruh positif dan tidak signifikan terhadap Tingkat Kemandirian Keuangan. (c) Belanja Modal positif dan signifikan terhadap Tingkat Kemandirian Keuangan. Kemudian berdasarkan uji hipotesis secara bersama-sama (Uji F) dapat diketahui bahwa Pendapatan Asli Daerah, Dana alokasi umum dan Belanja Modal, berpengaruh positif dan signifikan terhadap Tingkat Kemandirian Keuangan.

Akhirnya penulis menyarankan agar pihak Daerah Pemerintahan Kabupaten Dan Kota Se Provinsi Sumatera Barat dapat memperhatikan dan meningkatkan dalam hal Pendapatan Asli Daerah, Dana alokasi umum dan Belanja Modal, terhadap Tingkat Kemandirian Keuangan agar dapat meningkatkan Tingkat Kemandirian Keuangan.

Kata Kunci : Pendapatan Asli Daerah, Dana alokasi umum, Belanja Modal, dan Tingkat Kemandirian Keuangan

ABSTRACT

This study aims to determine anything that affects local revenue, communication and capital expenditures, jointly and partially on the provision of incentives. The variables are research on local revenue (X1), general allocation funds (X2), capital expenditure (X3), and the level of financial independence (Y). Methods of survey data through and circulating questionnaires. The analytical method used is the classical assumption test and the Panel Data Model Regression Estimation, then based on the partial test (t test), it is obtained: (a) Local Own Income has a positive and significant effect on the Level of Financial Independence. (b) General allocation funds have a positive and no significant effect on the Level of Financial Independence. (c) Capital expenditure is positive and significant to the Level of Financial Independence. Then based on the hypothesis test jointly (F test) it can be seen that the original regional income, general allocation funds and capital expenditures;, have a positive and significant effect on the level of financial independence.

Finally, a suggestion that the Regional Government of Districts and Cities in West Sumatra Province can pay attention to and increase in terms of Regional Original Income, General allocation funds and capital expenditures, towards the Level of Financial Independence in order to increase the Level of Financial Independence.

Keywords: Regional Original Income, General allocation funds, Capital Expenditures, and the Level of Financial Independence