

ABSTRACT

Simon Petrus Gulo, NIM 7183220034, *The Influence of the Audit Opinion of the Supreme Audit Agency, Timeliness, and Intergovernmental Revenue on Government Financial Performance in Regencies/Cities in North Sumatra.* Thesis, Accounting Department, Accounting Study Program, Faculty of Economics, Medan State University 2024.

The efficiency ratio of regional government financial performance in North Sumatra in 2019 was 103%, in 2020 it was 101% and in 2021 it was 102%. Efficiency Criteria according to Mahsun (2015) the efficiency ratio of regional government financial performance in North Sumatra is inefficient because the percentage calculation results are above 100%. The aim of this research is to find out how much influence the Audit Opinion of the Supreme Audit Agency, Timeliness, Intergovernmental Revenue has on Government Financial Performance Area.

The population of this research is all district/city governments in North Sumatra, totaling 28 districts and 5 cities for the 2019-2022 period, so the total population is 132 district/city governments. Sample selection used total sampling. The data analysis techniques used are descriptive statistical analysis, data quality testing, classical assumption testing, hypothesis testing, multiple linear analysis, and coefficient of determination analysis.

The results of this research show that simultaneously Audit Opinion, Timeliness and Intergovernmental Revenue have a significant effect on Financial Performance. Meanwhile, partially, audit opinion has no effect on financial performance. Timeliness has a positive and significant effect on financial performance, Intergovernmental revenue has a positive and significant effect on financial performance.

The conclusion of this research is that audit opinion has no effect on financial performance, so hypothesis 1 (H1) which states that audit opinion has a positive and significant effect on financial performance is rejected. Timeliness has a positive and significant effect on financial performance, so hypothesis 2 (H2) which states Timeliness has a positive and significant effect on financial performance. Intergovernmental revenue has a positive and significant effect on financial performance, so hypothesis 3 (H3) which states that intergovernmental revenue has a positive and significant effect on financial performance is accepted. Audit opinion, Timeliness and Intergovernmental Revenue have a positive effect and significant on financial performance, so that hypothesis 4 (H4) which states that Audit Opinion, Timeliness and Intergovernmental Revenue have a positive and significant effect on financial performance is accepted

Keywords : *Audit Opinion of the Supreme Audit Agency, Timeliness, and Intergovernmental Revenue and Government Financial Performance*

ABSTRAK

Simon Petrus Gulo, NIM 7183220034, Pengaruh Opini Audit Badan Pemeriksa Keuangan, Ketepatan Waktu, Dan Intergovernmental Revenue Terhadap Kinerja Keuangan Pemerintahan Pada Kabupaten / Kota Di Sumatera Utara. Skripsi, Jurusan Akuntansi Program Studi Akuntansi, Fakultas Ekonomi Universitas Negeri Medan 2024.

Rasio efisiensi kinerja keuangan pemerintah daerah di Sumatera Utara pada tahun 2019 sebesar 103%, tahun 2020 sebesar 101% dan tahun 2021 sebesar 102%. Kriteria Efisiensi menurut Mahsun (2015) rasio efisiensi kinerja keuangan pemerintah daerah di Sumatera utara tidak efisien karena hasilnya perhitungan persentase diatas 100%.. Tujuan dari Penelitian ini untuk mengetahui seberapa pengaruh Opini Audit Badan Pemeriksa Keuangan, Ketepatan Waktu, *Intergovernmental Revenue* terhadap Kinerja Keuangan Pemerintahan Daerah.

Populasi dari penelitian ini adalah seluruh pemerintah daerah kabupaten/kota di Sumatera Utara yang berjumlah 28 kabupaten dan 5 Kota dengan periode 2019-2022 sehingga total populasi 132 pemerintah kabupaten/kota. Pemilihan sampel menggunakan *total sampling*. Teknik analisis data yang digunakan adalah analisis statistik deskriptif, uji kualitas data, uji asumsi klasik, uji hipotesis, analisis linear berganda, dan analisis koefisiensi determinasi.

Hasil penelitian ini menunjukkan bahwa secara simultan Opini Audit, Ketepatan Waktu dan *Intergovernmental Revenue* berpengaruh secara signifikan terhadap Kinerja Keuangan. Sedangkan secara parsial, Opini audit tidak berpengaruh terhadap Kinerja Keuangan. Ketepatan Waktu berpengaruh positif dan signifikan terhadap kinerja keuangan, *Intergovernmental revenue* berpengaruh positif dan signifikan terhadap kinerja keuangan.

Kesimpulan dari penelitian ini yaitu Opini audit tidak berpengaruh terhadap kinerja keuangan, sehingga hipotesis 1 (H1) yang menyatakan opini audit berpengaruh positif dan signifikan terhadap kinerja keuangan ditolak. Ketepatan Waktu berpengaruh positif dan signifikan terhadap kinerja keuangan, sehingga hipotesis 2 (H2) yang menyatakan Ketepatan Waktu berpengaruh positif dan signifikan terhadap kinerja keuangan diterima. *Intergovernmental revenue* berpengaruh positif dan signifikan terhadap kinerja keuangan, sehingga hipotesis 3 (H3) yang menyatakan *intergovernmental revenue* berpengaruh positif dan signifikan terhadap kinerja keuangan diterima. Opini audit, Ketepatan Waktu dan *Intergovernmental Revenue* berpengaruh positif dan signifikan terhadap kinerja keuangan, sehingga hipotesis 4 (H4) yang menyatakan Opini audit, Ketepatan Waktu dan *Intergovernmental Revenue* berpengaruh positif dan signifikan terhadap kinerja keuangan diterima

Kata Kunci : Opini Audit Badan Pemeriksa Keuangan, Ketepatan Waktu, Dan *Intergovernmental Revenue* dan Kinerja Keuangan Pemerintahan