

ABSTRACT

Shindi Florena Sitanggang, NIM. 7203220025, *The Effect of Regional Original Income, Transfer Income, and Economic Growth on Financial Performance with Capital Expenditures as a Moderating Variable in Governments throughout North Sumatra in 2020-2022.* Thesis, Accounting Department, Accounting Study Program, Faculty of Economics, Medan State University.

The problem in this research is the low financial performance of district/city regional governments in North Sumatra Province. This research aims to determine the influence of Regional Original Income on Financial Performance, the influence of Central Government Transfers on Financial Performance, the influence of Economic Growth on Financial Performance, and the influence of each independent variable on financial performance which is moderated by capital expenditure.

The population in this study consisted of 33 districts/cities. The sampling technique used a total sample technique to obtain 33 districts/cities. This research period consists of 3 years, namely 2020-2020, so the data totals 99. This research model uses Moderated Regression Analysis with the SPSS 29 test tool.

The results of the research show that local revenue has an effect on financial performance, central government transfers have an effect on financial performance, economic growth has no effect on financial performance, capital expenditure is able to moderate the effect of local government income on financial performance, capital expenditure is able to moderate the effect of central government transfers on financial performance, capital expenditure is unable to moderate the effect of economic growth on financial performance.

The conclusion of this research is that regional original income, central government transfers and economic growth simultaneously influence financial performance. In partial terms, local original income and central government transfers have an effect on financial performance, economic growth has no effect on financial performance, capital expenditure is able to moderate the relationship between local original income and economic growth and financial performance, capital expenditure is not able to moderate the effect of central government transfers on financial performance.

Keywords: Financial Performance, Regional Original Income, Central Government Transfers, Economic Growth, Capital Expenditures.

ABSTRAK

Shindi Florena Sitanggang, NIM. 7203220025, Pengaruh Pendapatan Asli Daerah, Pendapatan Transfer, Dan Pertumbuhan Ekonomi Terhadap Kinerja Keuangan Dengan Belanja Modal Sebagai Variabel Moderasi Pada Pemerintah Se Sumatera Utara Tahun 2020-2022. Skripsi, Jurusan Akuntansi Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan.

Permasalahan pada penelitian ini ialah rendahnya kinerja keuangan pada pemerintah daerah kabupaten/kota di Provinsi Sumatera Utara. Penelitian ini bertujuan untuk mengetahui pengaruh Pendapatan Asli Daerah terhadap Kinerja Keuangan, pengaruh Transfer Pemerintah Pusat terhadap Kinerja Keuangan, pengaruh Pertumbuhan Ekonomi Terhadap Kinerja Keuangan, dan pengaruh masing-masing variabel independen terhadap kinerja keuangan yang dimoderasi dengan Belanja modal.

Populasi dalam penelitian ini terdiri dari 33 kabupaten/kota. Teknik pengambilan sampel menggunakan teknik total sampel sehingga diperoleh 33 kabupaten/kota. Periode penelitian ini terdiri dari 3 tahun, yaitu tahun 2020-2020, sehingga data berjumlah 99. Model penelitian ini menggunakan *Moderated Regression Analysis* dengan alat uji SPSS 29.

Hasil penelitian menunjukkan pendapatan asli daerah berpengaruh positif signifikan terhadap kinerja keuangan, transfer pemerintah pusat berpengaruh negatif signifikan terhadap kinerja keuangan, pertumbuhan ekonomi tidak berpengaruh terhadap kinerja keuangan, belanja modal mampu memoderasi (memperkuat) pengaruh pendapatan asli daerah terhadap kinerja keuangan, belanja modal tidak mampu memoderasi pengaruh transfer pemerintah pusat terhadap kinerja keuangan, belanja modal mampu memoderasi (memperkuat) pengaruh pertumbuhan ekonomi terhadap kinerja keuangan.

Kesimpulan penelitian ini adalah secara simultan pendapatan asli daerah, transfer pemerintah pusat, dan pertumbuhan ekonomi berpengaruh terhadap kinerja keuangan. Secara parsial pendapatan asli daerah dan transfer pemerintah pusat berpengaruh terhadap kinerja keuangan, pertumbuhan ekonomi tidak berpengaruh terhadap kinerja keuangan, belanja modal mampu memoderasi hubungan pendapatan asli daerah dan pertumbuhan ekonomi terhadap kinerja keuangan, belanja modal tidak mampu memoderasi pengaruh transfer pemerintah pusat terhadap kinerja keuangan.

Kata Kunci : Kinerja Keuangan, Pendapatan Asli Daerah, Transfer Pemerintah Pusat, Pertumbuhan Ekonomi, Belanja Modal.