ABSTRACT

Nurul Hidayati, NIM. 7211220010, *The Influence of Government Size, Wealth Level, Dependency, and Capital Expenditure on Government Performance Accountability (Study on Regency/City Governments in North Sumatra Province), Thesis, Department of Accounting, Faculty of Economics, State University of Medan.*

The problem with this research is that most of the Regencies/Cities in North Sumatra Province received the predicate of performance accountability below B, showing that the Regencies/Cities have not been able to produce performance according to the standards set in SAKIP. The study aims to examine the influence of government size, wealth level, dependency, and capital expenditure on government performance accountability in Regencies/Cities of North Sumatra Province.

The research population was 33 districts/cities for 3 years 2021-2023, the total population used in the study was 99 samples using the saturated sample method. The type of data used is secondary data sourced from the Index of the evaluation results of the Performance Accountability System of https://1data.menpan.go.id/ Government Agencies, and the Report on the Results of the Audit of the Regional Government Financial Statements (LHP LKPD) which has been audited by BPK RI https://e-ppid.bpk.go.id/. The analysis technique used multiple linear regression analysis with SPSS 27 statistical test software.

The research obtained empirical evidence, namely first, the size of the government, the level of wealth, dependence, and capital expenditure simultaneously affect the accountability of government performance in Regencies/Cities in North Sumatra Province. Second, the government's partial size has no effect on the accountability of government performance in districts/cities in North Sumatra Province. Third, the level of wealth partially has a significant positive effect on the accountability of government performance in Regencies/Cities in North Sumatra Province. Fourth, partial dependence has no effect on the accountability of government performance in Regencies/Cities in North Sumatra Province. Fifth, capital expenditure has a significant positive effect on the accountability of government performance in Regencies/Cities in North Sumatra Province.

Keywords: Government Size, Wealth, Dependency, Capital Expenditure, Performance Accountability.

ABSTRAK

Nurul Hidayati, NIM. 7211220010, Pengaruh Ukuran Pemerintah, Tingkat Kekayaan, Ketergantungan, dan Belanja Modal terhadap Akuntabilitas Kinerja Pemerintah (Studi pada Pemerintah Kabupaten/Kota di Provinsi Sumatera Utara), Skripsi, Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan.

Permasalahan penelitian ini sebagian besar Kabupaten/Kota di Provinsi Sumatera Utara mendapatkan predikat akuntabilitas kinerja di bawah B, menunjukkan Kabupaten/Kota belum mampu menghasilkan kinerja sesuai standar yang ditetapkan dalam SAKIP. Penelitian bertujuan menguji pengaruh ukuran pemerintah, tingkat kekayaan, ketergantungan, dan belanja modal terhadap akuntabilitas kinerja pemerintah di Kabupaten/Kota Provinsi Sumatera Utara.

Populasi penelitian sebanyak 33 Kabupaten/Kota selama 3 tahun 2021-2023, total populasi yang digunakan penelitian sebanyak 99 sampel menggunakan metode sampel jenuh. Jenis data yang digunakan adalah data sekunder bersumber dari Indeks hasil evaluasi Sistem Akuntabilitas Kinerja Instansi Pemerintah https://1data.menpan.go.id/, dan Laporan Hasil Pemeriksaan atas Laporan Keuangan Pemerintah Daerah (LHP LKPD) yang telah diaudit oleh BPK RI https://e-ppid.bpk.go.id/. Teknik analisis menggunakan analisis regresi linier berganda dengan *software* uji statistik SPSS 27.

Penelitian memperoleh bukti empiris yaitu pertama, ukuran pemerintah, tingkat kekayaan, ketergantungan, dan belanja modal secara simultan berpengaruh terhadap akuntabilitas kinerja pemerintah pada Kabupaten/Kota di Provinsi Sumatera Utara. Kedua, ukuran pemerintah secara parsial tidak berpengaruh terhadap akuntabilitas kinerja pemerintah pada Kabupaten/Kota di Provinsi Sumatera Utara. Ketiga, tingkat kekayaan secara parsial berpengaruh positif signifikan terhadap akuntabilitas kinerja pemerintah pada Kabupaten/Kota di Provinsi Sumatera Utara. Keempat, ketergantungan secara parsial tidak berpengaruh terhadap akuntabilitas kinerja pemerintah pada Kabupaten/Kota di Provinsi Sumatera Utara. Kelima, belanja modal berpengaruh positif signifikan terhadap akuntabilitas kinerja pemerintah pada Kabupaten/Kota di Provinsi Sumatera Utara.

***Keywords:* Ukuran Pemerintah, Kekayaan, Ketergantungan, Belanja Modal, Akuntabilitas Kinerja.**