



JURUSAN AKUNTANSI

FAKULTAS EKONOMI

UNIVERSITAS ANDALAS

SKRIPSI

**PENGARUH UKURAN PEMERINTAH, TINGKAT KEKAYAAN
DAERAH, TINGKAT KETERGANTUNGAN DAERAH KEPADA
PEMERINTAH PUSAT DAN BELANJA MODAL TERHADAP KINERJA
KEUANGAN PEMERINTAH DAERAH**

(Studi pada Kabupaten/Kota se-Provinsi Sumatera Barat Periode 2014-2017)

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***Diajukan untuk Memenuhi Sebagian dari Syarat-syarat Guna Memperoleh
Gelar Sarjana Ekonomi***

PADANG

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Pengaruh Ukuran Pemerintah, Tingkat Kekayaan Daerah, Tingkat Ketergantungan Daerah kepada Pemerintah Pusat dan Belanja Modal terhadap Kinerja Keuangan Pemerintah Daerah (Studi pada Kabupaten/Kota se-Provinsi Sumatera Barat Periode 2014-2017) Skripsi : Husnul Hamidah Bahar Dosen Pembimbing : Firdaus, SE, M.Si, Ak ABSTRACT <i>This study aims to determine the effect of government size, regional wealth level, regional dependency level to the central government and capital expenditure on the financial performance of district/ city governments in West Sumatra province. The object of this research is all of district/ city governments in West Sumatra which is consist of 12 districts and 7 cities. This study uses secondary data, by using realization of the budget report and balance sheet of the district / city government of West Sumatra in 2014-2017. The data is obtained from the Regional Finance Agency of West Sumatra Province. The results of this study indicate that the size of the government does not affect the financial performance of local governments, the level of regional wealth and the level of regional dependence on the central government has a negative significant effect on local government financial performance and capital expenditure has a significant positive effect on the financial performance of local governments.</i> Keywords: <i>financial performance, government size, regional wealth level, regional dependency level to central government, capital expenditure</i>			