

***THE EFFECT OF ECONOMIC GROWTH, OWN-SOURCE REVENUE, AND  
SIZE OF LOCAL GOVERNMENT ENTITIES ON INTERNAL CONTROL  
WEAKNESS DURING THE COVID-19 PANDEMIC  
(Case Study of Provincial Government in Java and Bali)***

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***Abstract***

*This research is a quantitative study that aims to analyze whether or not there is an influence of economic growth, own-source revenue (PAD), and the size of local government entities on internal control weaknesses during the COVID-19 pandemic. The population in this research were districts/cities in Java and Bali for the period 2020. This study used purposive sampling and hypothesis testing was carried out using multiple linear regression using SPSS 26. The results obtained showed that economic growth and own-source revenue (PAD) had a significant positive effect on internal control weakness during the COVID-19 pandemic. Meanwhile, the size of local government entities has no significant effect on internal control weaknesses during the COVID-19 pandemic.*

***Keywords:*** *economic growth, own-source revenue, size of local government entities*

**PENGARUH PERTUMBUHAN EKONOMI, PENDAPATAN  
ASLI DAERAH, DAN UKURAN ENTITAS PEMERINTAH  
DAERAH TERHADAP KELEMAHAN PENGENDALIAN  
INTERNAL SAAT PANDEMI COVID-19  
(Studi Kasus Pemerintah Daerah Provinsi di Pulau Jawa dan Bali)**

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**Abstrak**

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk menganalisis ada atau tidaknya pengaruh dari pertumbuhan ekonomi, pendapatan asli daerah, dan ukuran entitas pemerintah daerah terhadap kelemahan pengendalian internal saat pandemi COVID-19. Populasi dalam penelitian ini adalah kabupaten/kota di Pulau Jawa dan Bali periode 2020. Penelitian ini menggunakan *Purposive Sampling* dan pengujian hipotesis dilakukan menggunakan regresi linear berganda dengan menggunakan SPSS 26. Hasil yang diperoleh menunjukkan bahwa pertumbuhan ekonomi dan pendapatan asli daerah berpengaruh positif signifikan terhadap kelemahan pengendalian internal saat pandemi COVID-19. Sedangkan ukuran entitas pemerintah daerah tidak berpengaruh signifikan terhadap kelemahan pengendalian internal saat pandemi COVID-19.

**Kata Kunci:** pertumbuhan ekonomi, pendapatan asli daerah, ukuran entitas pemerintah daerah, dan kelemahan pengendalian internal.