

***THE EFFECT OF SIZE, WEALTH, INTERGOVERNMENTAL
REVENUE, AND LOCAL TAXES ON LOCAL GOVERNMENT
FINANCIAL PERFORMANCE WITH CAPITAL EXPENDITURE AS A
MODERATION VARIABLE***

By Paramitha Salsabila Abbas

ABSTRACT

This research is a quantitative research conducted to test and prove the relationship between the influence of size, wealth, intergovernmental revenue, and local taxes on the financial performance of local governments moderated by capital expenditure. The sample in this study was 469 LKPD of district/city from all over Indonesia for the 2021 period which had been audited and selected using a purposive sampling method. The analysis technique used is path analysis using Smart PLS 3 software with a significance level of 5%. The results of the test show that wealth, intergovernmental revenue, and local taxes have an effect on local government financial performance, while size has no effect on local government financial performance. In the moderation relationship, capital expenditure is only able to moderate the relationship between regional taxes and local government financial performance, while capital expenditure is not able to moderate the relationship between size, wealth, and intergovernmental revenue on local government financial performance.

Keywords: size, wealth, intergovernmental revenue, local taxes, capital expenditures, local government financial performance

**PENGARUH *SIZE*, *WEALTH*, *INTERGOVERNMENTAL REVENUE*,
DAN PAJAK DAERAH TERHADAP KINERJA KEUANGAN
PEMERINTAH DAERAH DENGAN BELANJA MODAL SEBAGAI
VARIABEL MODERASI**

Oleh Paramitha Salsabila Abbas

ABSTRAK

Penelitian ini merupakan penelitian kuantitatif yang dilakukan guna menguji serta membuktikan hubungan pengaruh *size*, *wealth*, *intergovernmental revenue*, dan pajak daerah terhadap kinerja keuangan pemerintah daerah yang dimoderasikan oleh belanja modal. Sampel pada penelitian ini berjumlah 469 LKPD kabupaten/kota di Indonesia periode 2021 yang telah diaudit oleh BPK dan dipilih menggunakan metode *purposive sampling*. Teknik analisis yang digunakan adalah analisis jalur (*path analysis*) menggunakan *software Smart PLS 3* dengan tingkat signifikansi 5%. Hasil dari pengujian diperoleh bahwa *wealth*, *intergovernmental revenue*, dan pajak daerah berpengaruh terhadap kinerja keuangan pemerintah daerah, sedangkan *size* tidak berpengaruh terhadap kinerja keuangan pemerintah daerah. Dalam hubungan moderasi, belanja modal hanya mampu memoderasi hubungan pajak daerah terhadap kinerja keuangan pemerintah daerah, sedangkan belanja modal tidak mampu memoderasi hubungan *size*, *wealth*, dan *intergovernmental revenue* terhadap kinerja keuangan pemerintah daerah.

Kata Kunci: *size*, *wealth*, *intergovernmental revenue*, pajak daerah, belanja modal, kinerja keuangan pemerintah daerah