

**PENGARUH BELANJA RUTIN, BELANJA MODAL, LEVERAGE DAN
OPINI AUDIT TERHADAP KINERJA KEUANGAN PEMERINTAH
DAERAH**

(STUDI EMPIRIS PADA PEMERINTAH DAERAH KABUPATEN/ KOTA DI
PROVINSI SUMATERA BARAT PERIODE 2014-2018)

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ABSTRAK

Penelitian ini meneliti tentang pengaruh belanja rutin, belanja modal, *leverage*, dan opini audit terhadap kinerja keuangan pemerintah daerah. Populasi dari penelitian ini adalah pemerintah daerah kabupaten/kota di provinsi sumatera barat periode 2014-2018. Sampel dipilih berdasarkan metode total sampling, data populasi diperoleh dari 19 kabupaten/ kota yang terdiri dari 12 kabupaten dan 7 kota di Sumatera Barat. Data yang digunakan merupakan data sekunder yang berasal dari laporan keuangan BPK Provinsi Sumatera Barat.

Dalam penelitian ini terdapat empat hipotesis. Hasil membuktikan bahwa (1) belanja rutin berpengaruh signifikan terhadap kinerja keuangan pemerintah daerah, (2) belanja modal berpengaruh signifikan terhadap kinerja keuangan pemerintah daerah, (3) *leverage* tidak berpengaruh signifikan terhadap kinerja keuangan pemerintah daerah, (4) opini audit tidak berpengaruh signifikan terhadap kinerja keuangan pemerintah daerah.

Kata Kunci : belanja rutin, belanja modal, *leverage*, opini audit, kinerja keuangan daerah.

THE INFLUENCE OF ROUTINE EXPENDITURE, CAPITAL EXPENDITURE, LEVERAGE AND AUDIT OPINION ON THE FINANCIAL PERFORMANCE OF LOCAL GOVERNMENTS

(EMPIRICAL STUDY ON DISTRICT / CITY GOVERNMENTS IN WEST SUMATERA PROVINCE 2014-2018 PERIOD)

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ABSTRACT

This study examines the effect of routine spending, capital expenditure, leverage, and audit opinion on local government financial performance. The population of this study is the district / city government in the province of West Sumatra for the period 2014-2018. The sample was selected based on the total sampling method, population data obtained from 19 districts / cities consisting of 12 districts and 7 cities in West Sumatra. The data used is secondary data from the BPK financial statements of West Sumatra Province.

In this study, there are four hypotheses. The results prove that (1) routine spending has a significant effect on local government financial performance, (2) capital expenditure has a significant effect on local government financial performance, (3) leverage does not have a significant effect on local government financial performance, (4) audit opinion has no significant effect on the financial performance of local governments.

Keywords : routine expenditure, capital expenditure, leverage, audit opinion, regional financial performance.