JASa (Jurnal Akuntansi, Audit dan Sistem Informasi Akuntansi)
Vol. 6 No.1/ April 2022
ISSN 2550-0732 print / ISSN 2655-8319 online
DOI;10.36555/ jasa.v6i1.1739

REVIEW OF FACTORS ON THE LEVEL OF FISCAL INDEPENDENCE OF SOUTH BORNEO PROVINCE

Bayu Adji Dharmawan
Universitas Padjadjaran, Indonesia
bayuadjidharmawan81@gmail.com

Abstract: The purpose of the study was to analyze the influence of local native income, general distribution funds, and regional financial institution-specific distribution funds in South Kalimantan Province from 2015 to 2019 on regional fiscal independence. The sample of this study is 13 districts/cities in South Kalimantan Province. The type of research used in this study is associative research that aims to find out the influence or relationship between two or more variables. This research is intended to find out the influence of local native income, general allocation funds and special allocation funds on regional fiscal independence. The data analysis method used is a statistical analysis method using SPSS 25 software. Before the data is analyzed, the classic assumption test is first performed. The results of this study showed that regional fiscal revenues, general allocation funds, and special allocation funds cooperated in the region's level of financial independence. Some regional fiscal revenues negatively impact regional fiscal independence, general allocation funds have a positive impact on regional fiscal independence, and special allocations negatively impact regional fiscal independence.
Keywords: Fiscal Independence, General Allocation Fund, Local Native Income, Special Allocation Fund.

INTRODUCTION

President Jokowi explained, that state spending 2019 will be directed of them to efforts to strengthen fiscal decentralization marked by the planning of allocation of Transfers to Regions and Village Funds in the Draft Budget of State Revenue and Expenditure in 2019. 2019 amounted to Rp832.3 trillion. This number increased 9 percent from the estimated realization in 2018 or an increase of 45.1 percent from its realization in 2014 of Rp573.7 trillion. This transfer from the central government to the local government consists of the General Allocation Fund, special allocation fund, Tax and Natural Resources Revenue Sharing Fund, and Special Authority Fund.

In terms of efficiency, the transfer of power will cause the organization to limit the number of organizational resources and make the organization lean more towards the quantity and quality of products (outputs) provided by the organization. At the level of government organizations, decentralization can be understood as a result of interaction between institutions, the community can be seen from the effectiveness of the implementation of public services and the demands of public services. It is hoped that through decentralization, local governments can better understand the needs of the community accurately. Therefore, public services provided can really meet the needs of the community, not just provide energy. Decentralization is also expected to reduce poverty and improve social justice. Decentralization, especially in finance, will encourage regions to reformulate innovative solutions in poverty alleviation. Regional financial

Submitted: December 13, 2021; Accepted: December 16, 2021; Revised; April 10, 2022 Published: April 28, 2022; Website: http://journalfeb.unla.ac.id/index.php/jasa

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independence is the ability of local governments in increasing local native income (PAD) such as local taxes, levies, and others. Therefore, regional autonomy and regional development can be realized only if accompanied by effective financial independence. This means that local governments must be financially independent of the central government by digging up as many PAD sources as possible such as taxes, levies and so on, and optimizing existing PAD sources. The ability of a region to finance operational activities varies, so as to reduce fiscal inequality between these regions the Central Government provides assistance in the form of Balance Funds stipulated in Law No. 33 of 2004 on Financial Balance of Central and Regional Governments. (Nordiawan, 2008) Balance funds are considered as funds derived from state budget revenues allocated to the region and are used to fund regional needs in the framework of decentralization implementation.

Regional financial independence is the ability of local governments to increase local native income (PAD) such as local taxes and local levies. Therefore, regional autonomy and regional development can only be achieved with effective financial independence. This means that local governments must be financially independent of the central government, and optimize existing PAD sources by digging up as many PAD sources as possible such as taxes and levies. The ability of a region to fund business activities varies, therefore to reduce fiscal inequality between regions, the central government provides assistance in the form of balance funds in accordance with the provisions of Law No. 33 of 2004 on financial balance. from the central and local governments. Ndaparoka *et al.* (2018) Balance Fund is a fund sourced from state budget revenues allocated to the region to fund regional needs in the framework of decentralization implementation. Other backgrounds of the transfer of central funds to this area include overcoming vertical fiscal inequality (between the center and the region), overcoming horizontal fiscal inequality, and achieving standards of service for the community in accordance with PP No. 55 of 2005 article 2, "Balance funds include Revenue Sharing Funds, General Allocation Funds, and Special Allocation Funds". The amount of balance funds is set annually in the state budget. Khusaini (2006) He argues that fiscal decentralization is the transfer of fiscal authority (revenue and expenditure) from a higher government level to a lower government level. In some countries, the transfer of fiscal authority comes from the central government to the region.

According to Batubara (2009) concluded that simultaneously Regional Original Income has a significant effect on the financial performance of district and city governments. While partially only local taxes, local levies, and other local original incomes only have a significant effect on the financial performance of district and city governments, while the results of regional wealth separated have no significant effect on the financial performance of district and city governments. According to Wenny (2012) in research on the analysis of the Influence of Local Indigenous Income on Financial Performance in Regency and City Governments in South Sumatra Province shows that Regional Original Income simultaneously has an influence on financial performance, however, partially only other legitimate dominantly affects financial performance, while local taxes, local levies, and corporate results and regional wealth are not dominant in influencing financial performance. financial performance in district and city governments

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in South Sumatra Province. This study used a multiple regression model that has one dependent variable and more than one independent variable. According to Kustianingsih *et al.* (2018)with research on the Influence of Regional Original Income, General Allocation Fund, Special Allocation Fund to the level of regional independence in the city district government in Sulawesi Province concluded that Regional Original Income has a significant positive effect on the Level of Regional Independence in City Regency in Central Sulawesi. The data analysis techniques in this study use multiple analyses. According to Ndaparoka *et al.* (2018)in the research model measuring regional financial capabilities through fiscal independence and economic degrees to improve accountability and transparency of revenue and spending budget of the west Sumba government that the Contribution of Regional Original Income to the West Sumba Regency Regional Revenue and Spending Budget in supporting the implementation of regional autonomy in the 2011-2015 budget year is still relatively small. According to Yani (2002) the special allocation fund is intended to fund special activities that are regional affairs and are a national priority, in other words the area is still low in the original income of the region and also still has to improve itself to build its own area. If the special fund allocated by the central government is relatively large then the area is not yet independent in terms of fiscal. According to (Haryanto, 2019) explained that General Allocation Fund has a significant effect on the level of regional financial independence in the Regency / City Government in North Sumatra Province. Based on the above explanation, researchers suspect that the General Allocation Fund has an effect on the level of regional financial independence. If the DAU allocated by the central government to the area is relatively large then the area is said to be less independent because the area still relies on funds from the central government as its main acceptance.

Influence of local native income on fiscal independence.

Regional Original Income is income earned by the region collected based on local regulations in accordance with the laws and regulations. Regional Original Income aims to give authority to local governments to fund the implementation of regional autonomy in accordance with the potential of the region as an embodiment of decentralization. If an area can be said to be able to take care of its own area and in line with the region's high original income, then this shows the economic growth rate of the area is also getting higher. Regional fiscal independence is seen from the magnitude of Regional Original Income compared to Regional Revenue from other sources. Income from other sources in this case can be in the form of central government assistance or in the form of loans. Fiscal independence is what financially describes regional autonomy. That is, financially illustrated the ability of the region to finance its own government operations, development and services to the community. The components of local Original Income in the APBD Structure of an area include: local taxes, local levies, the results of the management of separated regional wealth and other legitimate local original income. Based on research conducted by Erawati dan Suzan (2015) that the original regional income which includes local taxes, local levies, the results of the management of separated regional wealth and other legitimate local income together affects the level of financial independence of the Bandung area in the period 2009-2013.

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Influence of general allocation funds on regional fiscal independence.

The distribution of General Allocation Funds to areas that have relatively large capabilities will be smaller and conversely areas that have relatively small financial capabilities will get a relatively large General Allocation Fund. So in other words, if the central government allocates a relatively large General Allocation Fund then the area is less independent. This is likely because the regional PAD is small so the central government needs to allocate funds to the area. According to Sari (2015) in his research on the influence of general allocation funds, special allocation funds and capital expenditures on the level of regional financial independence shows that the General Allocation Fund negatively affects the level of regional financial independence. The General Allocation Fund affects the level of regional financial independence, where the greater the General Allocation Fund from the central government, the lower the level of financial independence. The effective and efficient use of General Allocation Fund transfer funds to improve infrastructure facilities needed by the community by local governments.

The influence of special allocation funds on regional fiscal independence.

Special Allocation Fund is a fund sourced from state budget revenue allocated to a particular region with the aim to help fund special activities that are regional affairs and in accordance with national priorities. The allocated funds can be said that the area is still low in the original income of the area and also still has to improve itself to build its own area.

According to Sari dan Badjra (2016) that the Special Allocation Fund has a negative influence on the level of regional financial independence in Yogyakarta Special Region Province. If the Special Allocation Fund allocated by the central government to the area is relatively large then the area is said to be less independent because the area still relies on funds from the central government as its main acceptance. Special allocation funds are allocated to specific regions to fund special activities that are part of national priority programs that are regional affairs as well as to help regions fund the physical needs of facilities and infrastructure in the fields of education, health, infrastructure, marine and fisheries, agriculture, local government infrastructure and the environment.

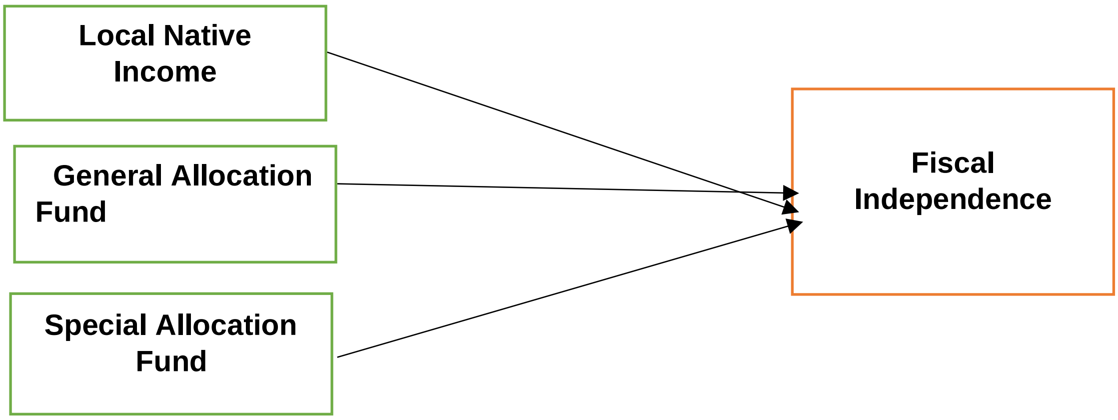

Figure 1. variable relationship

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METHODS

Location

For the location of the research conducted is in the Regional Financial Agency precisely at the address jl. Raya Dharma Praja Office Area of Kalsel Banjarbaru Provincial Government. Researchers chose to conduct research on the location because they wanted to know how the influence of local original income, general allocation funds and special allocation funds on the fiscal independence of districts / cities of South Kalimantan province.

Reasons for Object Selection

The reason researchers chose the object of the study was to find out the development of 13 districts / cities in South Kalimantan Province in implementing regional financial independence.

Type of Research

The type of research used in this study is associative research that aims to find out the influence or relationship between two or more variables. This research is intended to find out the influence of local native income, general allocation funds and special allocation funds on regional fiscal independence.

Population and sample determination techniques

The data used in this study is the 2015-2019 APBD report and the realization report of APBD regency / city of South Kalimantan province. The sample of this study is 13 districts / cities in South Kalimantan Province. To facilitate analysis, PAD, DAU, and DAK data used based on the status of budget realization 2015-2019, regional independence data is measured by the independence ratio, and the 2015-2019 budget realization data is used.

Data processing methods

The data analysis method used is a statistical analysis method using SPSS 25 software. Before the data is analyzed, the classic assumption test is first performed.

1. Classic Assumption Test

Classic assumption tests are data normality tests, multicolonierity tests, and Multicolonierity Test.

a. Data Normality Test

The normality test aims to test whether in regression models, confounding or residual variables have a normal distribution. A good regression model is if the data distribution is normal or near normal. To test whether or not distributed data can be done with graph tests with Normal Probability Plot and non-parametric statistics test Kolmogorov-Smirnov (K-S). In the statistics test one sample Kolmogorov-Smirnov can be seen a significant probability of the variable. If the probability is significant above 0.05, then the variable is normally distributed (Ghozali, 2013)

b. Multicolonierity Test

The Multicolonierity test aims to test whether regression models find correlations between independent variables. A good regression model should not occur correlations among independent variables. The multicolonierity test is conducted by looking at tolerance and Variance Inflation Factor (VIF) values.

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c. Test heteroskedasticity
Heteroskedasticity tests are performed to determine whether or not there are deviations in regression models and test whether there are variant inequalities from residual one observation to another observation. Assessment of heteroskedatisity test usually by looking at a certain pattern on the graph that results later if the resulting pattern is not clear then it is said that heterocedasticity occurs and vice versa if the resulting pattern is clear then heteroskedastisity occurs.

2. Descriptive Statistics
Descriptive statistical analysis is used in this study to provide an overview or description, of maximum value, minimum value, mean value and standard deviation to free variables (Regional Original Income, General Allocation Fund, Special Allocation Fund) and Bound Variables (Fiscal Independence).
3. Hypothesis testing
   1. Multiple Regression Analysis

$$\mathbf{Y} = \propto + \boldsymbol{\beta}\mathbf{1X1} + \boldsymbol{\beta}\mathbf{2X2} + \boldsymbol{\beta}\mathbf{3X3} + \boldsymbol{\varepsilon}$$

   2. The coefficient of detemination
      The coefficient of determination R2 essentially measures how far the model's ability to explain independent variable variations is. This coefficient of determination is used because it can explain the goodness of regression models in predicting dependent variables. The higher the value of the coefficient of determination, the better the ability of independent variables in explaining dependent variables.
   3. F-Test
      The F test or the joint test aims to find out whether all independent variables have a shared influence on dependent variables.
   4. T-Test
      The t statistical test basically shows how far the influence of one explanatory or independent variable individually in explaining the variation of the dependent variable. This test is used to test the influence of independent variables i.e. local native income, general allocation funds and special allocation funds to dependent variables i.e. partial fiscal independence.

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RESULT AND DISCUSSION

Descriptive Analysis

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Mean		Std. Deviation
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic
LNI	39	3.24	16.11	8.6441	.54295	4.48962
GAF	39	29.57	55.77	43.7451	1.16161	8.36312
SAF	39	.18	18.81	7.7221	.82173	5.13168
FI	39	1.17	18.38	9.6310	.98845	6.17288
Valid N (listwise)	39					

Source: Processing SPSS 2021

Based on the results of the descriptive statistics test above in table, it can be known that the number of samples in this study amounted to 39 and there is an explanation related to the minimum, maximum, mean and standard deviation values in the sample used in this study. The Regional Original Income Variable has a mean or average value of 8.6441 with a minimum value of 3.24, a maximum value of 16.11 and a standard deviation of 4.4862. The General Allocation Fund variable has a mean or average value of 43.7451 with a minimum value of 29.57, a maximum value of 55.77 and a standard deviation of 8.36312. Special Allocation Fund variables have a mean or average value of 0.82173 or 82.17%, with a minimum value of 0.18 or 18%, a maximum value of 18.81 and a standard deviation of 5.13168. The Fiscal Independence variable has a mean or average value of 9.6310, with a minimum value of 1.17, a maximum value of 18.38 and a standard deviation of 6.17288.

Normality test

In this study the normality test was analyzed using the One Sample Kolmogorov Smirnov test. Where with the test compares the data tested normality with the standard normal data. The basis for the decision taking using one sample Kolmogorov Smirnov test is as follows:

- If the sig value is below or less than 0.05 then it can be said that the distribution data is not normal.
- If the sig value is above or more than 0.05 then it can be said that the data is normal distribution.

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Table.2 One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		39
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	5.01592213
Most Extreme Differences	Absolute	.076
	Positive	.062
	Negative	-.076
Test Statistic		.076
Asymp. Sig. (2-tailed)		.100[c,d]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

Source: Processing SPSS 2021

The results of the data normality test with the One Sample Kolmogorov Smirnov Test above showed an Asymp Sig (2-tailed) value of 0.200 which is higher than 0.05. So it said the research data with the number of samples 39 normal distribution.

Multicollineiearity Test

The multicoleniarity test aims to detect whether there is a correlation between free variables in regression models. There are no symptoms of multicollinearity, if the Tolerence value > 0.100 and the VIF value < 10.00.

Table 3. Multicollineiearity Test
Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	Collinearity Statistics VIF
1	(Constant)	14.345	6.177		2.322	.026		
	PAD	-.758	.296	-.416	-2.562	.015	.714	1.400
	DAU	.176	.118	.207	1.495	.144	.983	1.017
	DAK	-.760	.195	-.632	-3.904	.000	.720	1.389

Source: Processing SPSS 2021

Based on the table above, it can be known that the free variables in this study have Variance Inflation Factor (VIF) smaller than 10 and tolerance greater than 0.10 so

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it can be said that there are no symptoms of multicollinearity between free variables in this study.

Heteroskedasticity Test

Perform heteroskedasticity tests to determine if there is a bias in the regression model, and to test whether there are unequal variances in residual from one observation to another. Assessment of heteroskedasticity tests usually by looking at certain patterns on the graph, if the pattern of results is not clear then the results later, if the pattern of results clearly means there is no heteroskedasticity, and vice versa occurs heteroskedastisity. appear. And measurements with heteroskedasticity tests are done by looking at scatter chart results.

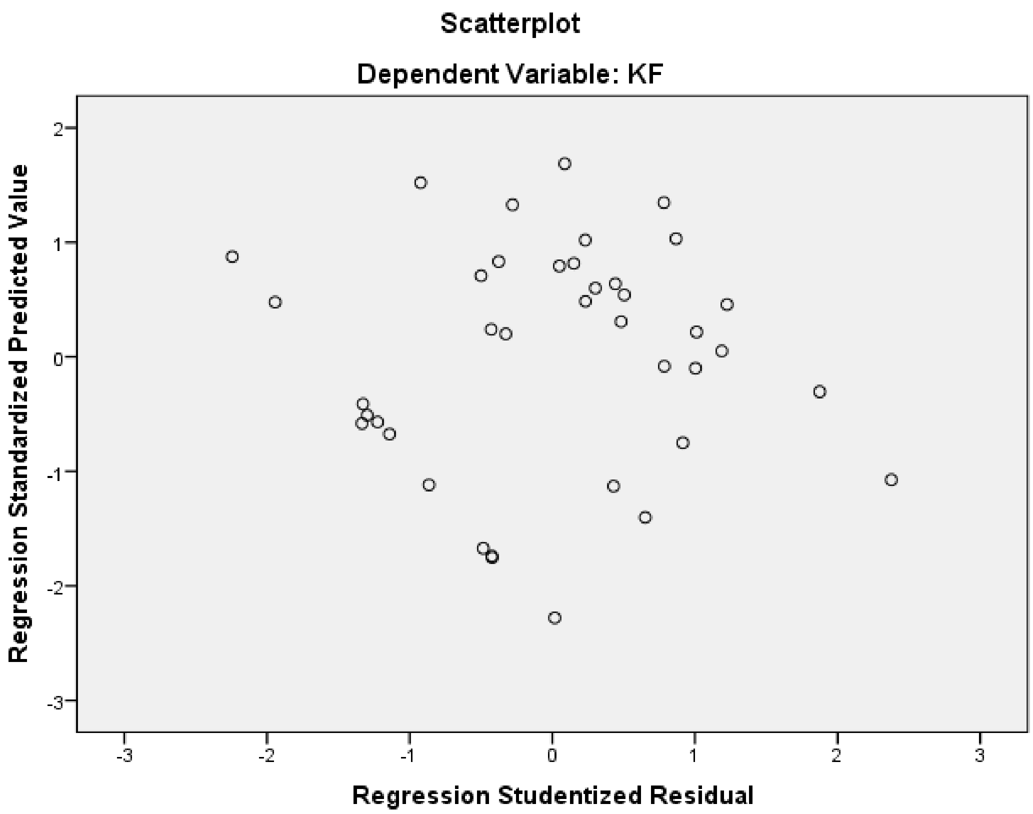

Figure 2. Heteroskedasticity Test
Source: Processing SPSS 2021

Based on the scatterplot graph it is seen that the dots spread randomly and spread both above and below the number 0 on the Y axis. Thus it can be concluded that there is no heteroskedasticity in regression models.

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Determination coefficient test

Table 4. Determination coefficient
Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.583[a]	.340	.272	5.22647	1.008

a. Predictors: (Constant), LNI, GAF, SAF
b. Dependent Variable: FI
Source: Processing SPSS 2021

Based on the analysis that has been done obtained the value of Adjusted R Square is 0.272 or 27.2%. This means that the diversity of fiscal independence is influenced by free variables such as LNI, GAF, SAF by 28.3%. While the remaining 72.8% is influenced by other variables outside the variables studied.

F-test

Table 5. F-test
ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	21.259	3	7.086	7.253	.001[b]
	Residual	34.198	35	.977		
	Total	55.457	38			

a. Dependent Variable: FI
b. Predictors: (Constant), LNI, GAF, SAF
Source: Processing SPSS 2021

Based on the results of the analysis, obtained the value F calculated 7.253 with a significance value of 0.001. When viewed from the results of this F test less than 0.05 which is 0.002. So it can be concluded that independent variables simultaneously have a significant influence on dependent variables or in other words regional original income variables, general allocation funds and special allocation funds affect fiscal independence.

T-test

Table 6. T-test
Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	3.521	2.232		1.578	.124
	LNI	-.907	.340	-.434	-2.671	.011
	GAF	.634	.288	.295	2.200	.034
	SAF	-.848	.204	-.669	-4.149	.000

a. Dependent Variable: FI
Source: Processing SPSS 2021

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The region's original income negatively affects fiscal independence

In the variable of the original income of the region, it contributed to the total regional revenue based on the results of the test t obtained a value of -0.907, t calculated by -2,671, and a significance value of 0.011. Because thitung < t table (-2,671 < 2,030) or sig t < 5% (0.011 < 0.05) it can be concluded that some region's original income variables negatively affect fiscal independence. Based on the data analyzed, these results are in line with the first hypothesis that the region's original income has an effect on fiscal independence.

General allocation funds affect fiscal independence

In the general allocation fund variable, based on the results of the t test to determine the contribution to the total regional revenue obtained a value of 0.634, t calculated by 2,200, and the value of significance of 0.034. Since thitung < t table (2,200 > 2,030) or sig t < 5% (0.034 < 0.05) it can be concluded that some general allocation funds variables affect fiscal independence. Based on the data analyzed, these results do not correspond to the second hypothesis, namely the general allocation of funds has no effect on financial independence.

Special allocation funds negatively affect fiscal independence

In the special allocation fund variable by looking for contributions to the total regional revenue based on the results of the test t obtained a beta value of -0.848 with a calculated t of -4,149 and a significance value of 0.000. Because thitung < ttabel (-4,149 < 2,030) or sig t < 5% (0.000 < 0.05) it can be concluded that partially variable Special allocation funds negatively affects fiscal independence. Based on the data that has been analyzed, these results are in accordance with the third hypothesis which states that special allocation funds have no effect on fiscal independence.

Discussion

The original income of the region has a significant negative effect on fiscal independence.

The results of the study for the Regional Original Income variable showed the suitability of the results and hypotheses. In the first hypothesis states that the Regional Original Income affects the fiscal independence of the region, after being tested then between the results and the hypothesis shows the conformity that the original income of the region has a significant negative effect on fiscal independence because based on the results obtained thitung smaller than the ttabel and significance that is below 0.05 where this proves that the original income of the region affects fiscal independence. The results are in accordance with the frame of mind that states that the greater the Regional Original Income, the greater the level of regional fiscal independence will increase or vice versa. This is in accordance with research Susanti *et al.* (2016), Batubara (2009), Wenny (2012) which revealed that the original income of the region has an influence on the fiscal independence of the region.

General allocation funds have a significant positive effect on fiscal independence.

The results of the study for the general allocation funds variable showed a discrepancy in the results and hypotheses. In the second hypothesis states that the

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General allocation funds has no effect on fiscal independence, after being tested then between the results and the hypothesis shows a discrepancy that the General allocation funds affects fiscal independence because based on the results obtained thitung smaller than the ttabel and significance that is below 0.05 where this proves that the General allocation funds affects fiscal independence. This is in accordance with the research (Lestari *et al.*, 2016), Haryanto (2019), Dewi Purnima *et al.* (2015) that the transfer of general allocation funds from the central government to the region accompanied by effective and efficient use can improve the facilities and infrastructure needed by the community by the local government. The fulfillment of the needs of the community so that they feel satisfied has an impact on the productivity of the industrial sector increases and generates maximum regional income.

Special allocation funds negatively affect fiscal independence.

Research results for Special allocation funds variables show nonconformity of results and hypotheses. In the first hypothesis states that Special allocation funds has no effect on fiscal independence, after being tested then between the results and the hypothesis shows a discrepancy that the special allocation fund affects fiscal independence because based on the results obtained thitung smaller than the ttabel and significance that is below 0.05 where this proves that special allocation funds have no effect on fiscal independence. The transfer of special allocation funds carried out by the central government to the region if it is too large then it can be said that the area is less independent.

CONCLUSION

The study aims to look at the influence of local native income, general allocation funds and special allocation funds on fiscal independence. From the results of the analysis, it can be concluded, among others, based on the test results, it can be explained that the original income variables of the region affect fiscal independence. Based on the results of the test it can be explained that the variable general allocation fund affects fiscal independence. Based on the results of the test it can be explained that special allocation fund variables affect fiscal independence.

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