

## THE EFFECT OF PAD, DAU, DAK , AND DBH ON THE LEVEL OF REGIONAL FINANCIAL INDEPENDENCE

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### A B S T R A C T

*The national strategy based on regional autonomy implements a policy of decentralization, which aims to develop regional economies in an orderly and sustainable manner. This can be clearly seen in the increasing growth of transfer funds from the central government sent to the regions each year. It is expected that the regions will achieve regional economy with the help of decentralization policy. The purpose of this study is to identify variables that affect regional financial independence through revenue sharing funds, general allocation funds, special allocation funds, and local own-source revenues both partially and simultaneously. The sampling method is census sampling. This research is quantitative, using secondary data. The data analysis technique used is multiple linear regression analysis, classical assumption test, and descriptive statistical test. The hypothesis was tested using the simultaneous f test and partial t test with the help of SPSS 29. The results showed that local own-source revenue had a significant positive effect on regional financial independence, while the General Allocation Fund, Special Allocation Fund, and Revenue Sharing Fund had a significant negative effect on the level of regional financial independence. in addition, Local Own-Source Revenue, General Allocation Fund, Special Allocation Fund, and Revenue Sharing Fund simultaneously have a significant effect on the level of regional financial independence.*

## INTRODUCTION

The national strategy based on regional autonomy implements a policy of decentralization, which aims to develop regional economies in an orderly and sustainable manner. This can be clearly seen in the increasing growth of transfer funds from the central government sent to the regions each year. It is expected that the regions will achieve regional economy with the help of decentralization policy. Sources of regional income include legal regional income, balancing funds, regional loans, and regional original income (Ardiansyah, 2023). Balancing funds as referred to in Law No. 33 of 2004 are funds allocated to regions from the State Budget (APBN) to support regional needs in the context of implementing decentralization. The components of balancing funds consist of general allocation funds, special allocation funds, and revenue sharing funds (Zahidah & Dientri, 2020).

In the implementation of fiscal decentralization, it is important not to focus more on funds from the central government, such as the Balance Fund received by each local government, both district and city. Local governments need to maximize their own potential and resources through Local Own Revenue. According to (Rahma et al., 2022), effective local own-source revenue can increase the ability of local governments to realize local own-source revenue that has been agreed upon by comparing it with the target that has been determined based on the potential of the region. Regional financial independence shows whether the region is able to finance government operations independently. The implementation of regional autonomy and the achievement of independence are hampered by the lack of optimization in the receipt and utilization of local revenue (Indriani et al. 2023).

This condition also occurs in Baubau City which shows low Local Original Revenue compared to Transfer Funds from the Central Government. Based on data on the Realization of Regional Original Revenue and Balancing Funds, it shows that Baubau City's Original Blood Revenue has increased and decreased with an average of 83.58%. In 2019 the realization of Local Own Revenue was 113.55%, in 2020 it decreased by 35.86%, although it increased in 2022 by 6.48%. In addition to Local Revenue, the average realization of Balancing Funds in 2019-2023 was 99.36%, with the highest realization

value in 2022 at 103.26% and the lowest in 2020 at 95.51%. This shows that Baubau City still relies on transfer funds from the center, one of which is the Balance Fund, still looks quite high. This is because the Baubau City government has not maximized local revenue and is still dependent on transfers from the center.

Previous studies related to the relationship between the level of regional financial independence include research conducted by Baviga and Bahrin (2022), which found that Regional Original Revenue does not have a significant influence on the level of regional financial independence. In contrast, research by Ardiansyah (2023), found that local revenue has a significant and positive influence on the level of regional financial independence. Nurvaliza & Putra (2024) conducted a similar study, finding that the General Allocation Fund has a large effect on the level of regional financial independence. This is different from the research of Riyadi, W (2022), which found that the General Allocation Fund has no effect on regional financial independence. Similar research also conducted by Indrianingrum & Priyono (2023) found that the Revenue Sharing Fund has a positive and significant influence on the level of regional financial independence. However, this research contradicts Musfirah & Sugiyanto (2021), who found that Revenue Sharing Fund has no effect on the level of regional financial independence.

Taking into account the background that has been described and the inconsistencies in the findings of previous studies, the authors are interested in conducting research with the title "The Effect of Regional Original Revenue, General Allocation Fund, Special Allocation Fund, and Revenue Sharing Fund on the Level of Regional Financial Independence (Empirical Study on Baubau City Local Government 2014-2023)".

## METHODOLOGY

This research was conducted at the Baubau City Local Government. This study uses a quantitative approach. Research based on positivism that uses quantitative and statistical data to evaluate prejudices in a particular population or sample is known as a quantitative approach (Sugiyono, 2020). This research uses secondary data. The population and samples used in this study are the Baubau City Regional Revenue and Expenditure Budget Realization Report 2014-2023, which includes data on the realization of Regional Original Revenue, General Allocation Fund, Special Allocation Fund, and Revenue Sharing Fund. This research uses census sampling technique or saturated sample. The documentation technique was used to collect data in this study. Analysis method using SPSS version 29 test analysis approach, namely classical assumption test, multiple linear regression analysis, partial test and simultaneous test and determination coefficient test.

## RESULT & DISCUSSION

### Regional Financial Independence Ratio

Transfer revenues are divided by local own-source revenues to determine the level of local financial independence. A larger value indicates that the local government has greater financial strength. (Setiawan et al., 2021). The Regional Financial Independence Ratio of Baubau City in 2014-2023 is shown in table 1 below.

**Table 1.** Regional Financial Independence Ratio of Baubau City 2014-2023

Years	Local Revenue	Total Transfer Income	%
2014	54.989.798.633,62	531.708.705.459,00	10.34
2015	57.507.651.379,05	653.045.648.039,00	8.81
2016	69.323.259.732,12	677.862.112.929,00	10.23
2017	106.399.876.657,36	690.938.997.212,00	15.40
2018	67.321.910.993,00	673.519.373.831,00	10.00
2019	85.976.625.925,00	725.111.585.050,00	11.86
2020	87.011.274.771,75	656.665.494.949,00	13.25
2021	95.566.805.178,00	675.622.057.371,00	14.15
2022	107.048.315.216,00	703.504.171.740,00	15.22
2023	103.131.261.338,00	757.472.383.200,00	13.62
Average			12.28

Source: Data processed, 2024

Based on table 1 above, the calculation of the financial independence of Baubau City government finances in the last 10 years (2014-2023) shows an average of 12.28%, which means that the independence of the Baubau City Government is very low. It can be seen in 2015 which has the lowest level of financial independence compared to other years, which is 8.81%, while the highest level of financial independence is in 2017, which is 15.40%. The results of the calculation of the Baubau City Government's independence ratio show that the regional financial capacity from 2014 to 2023 is in the instructive category, namely 0-25%. This shows that the role of the central government is more than local autonomy, which means that the Baubau City local government still relies on transfer funds.

### Classical Assumption Test

#### Normality Test

The distribution of dependent and independent variables in a normal or abnormal regression model is confirmed using a normality test. (Ghozali, 2018). The one-sample Kolmogorov-Sminorv normality test by reviewing the significance of Exact P-Values was used in this study. The residual value is considered normally distributed if it is above the 0.05 significance level and abnormally distributed if it is below the 0.05 significance level.

**Table 2.** Normality Test Results  
**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		10
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.14073531
Most Extreme Differences	Absolute	.229
	Positive	.156
	Negative	-.229
Test Statistic		.229
Asymp. Sig. (2-tailed) <sup>c</sup>		.146
Monte Carlo Sig. (2-tailed) <sup>d</sup>		.144
		Sig.

Source: Data Processed With SPSS 29

The test results show the unstandardized residual value with a significance value (0.146 > 0.05), so the research data means that it meets the requirements of the normality test.

#### Multicollinearity Test

The purpose of multicollinearity testing is to evaluate the regression model to determine whether the independent variables are related to each other. The regression model is considered feasible if the tolerance value is greater than 0.01 and the VIF value is less than 10. Conversely, the regression model is considered inappropriate if the tolerance value is less than 0.01 and the VIF is more than 10 (Ghozali, 2018).

**Table 3.** Multicollinearity Test Results

		Coefficients <sup>a</sup>	
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	PAD	.386	2.590
	DAU	.439	2.276
	DAK	.434	2.303
	DBH	.400	2.502

a. Dependent Variable: Tingkat Kemandirian Keuangan Daerah

Source: Data Processed With SPSS 29

The results of the multicollinearity test can be concluded for the four independent variables (independent) show the tolerance value of Regional Original Income (0.386 > 0.01), General Allocation Fund (0.439 > 0.01), Special Allocation Fund (0.434 > 0.01), and Revenue Sharing Fund (0.400 > 0.01). As for the VIF value of the Regional Original Revenue variable (2.590 < 10), the General Allocation Fund (2.276 < 10), the Special Allocation Fund (2.303 < 10), and the Revenue

Sharing Fund ( $2.502 < 10$ ), it can be concluded that there is no significant correlation between the independent variables with each other, or indicate that this model is free of multicollinearity.

### Heteroscedasticity Test

The heteroscedasticity test aims to determine whether certain observers have different residual value variables. This test analysis uses the scatterplot test. This decision-making process states that there are no signs of heteroscedasticity if the data does not show a clear pattern and does not spread above and below the zero point on the Y axis (Ghozali, 2018).

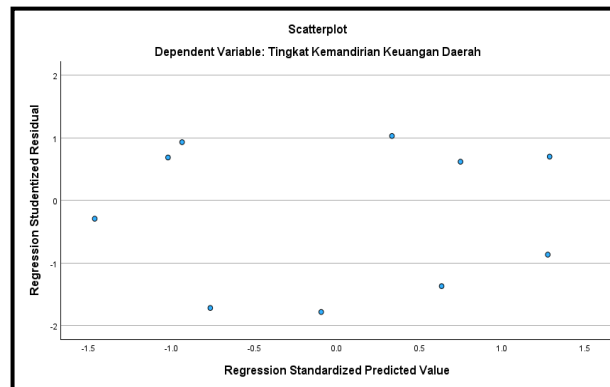


Figure 1. Heteroscedasticity Test Result

The results of the heteroscedasticity test state that the pattern of scatterplot points on the test spreads widely above and below zero on the y-axis, it can be concluded that this indicates that there are no symptoms of heteroscedasticity, so it meets the requirements of the classical assumption test.

### Analysis of Multiple Linear Regression

The multiple linear regression model test is a test used to estimate or predict the value of the dependent variable (Y) with respect to the independent variables. (Zahidah & Dientri, 2020).

Table 4. Multiple Linear Regression Test Results

Coefficients <sup>a</sup>					
Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
1 (Constant)	12.202	2.128		5.734	.002
PAD	1.461E-10	.000	1.236	28.764	<.001
DAU	-1.865E-11	.000	-.166	-4.122	.009
DAK	-1.617E-11	.000	-.309	-7.628	<.001
DBH	-1.589E-11	.000	-.182	-4.317	.008

Source: Data Processed With SPSS 29

The results of the multiple linear regression analysis test can be understood by using the multiple linear regression formula as follows:  $Y = 12.202 + 1,461 X_1 - 1,865 X_2 - 1.617 X_3 - 1.589 X_4 + \varepsilon$

The results of the regression equation state that when the regional financial independence variable is not influenced by  $X_1$ ,  $X_2$ ,  $X_3$  and  $X_4$ , the constant value is 12,202. In other words, when the value of the independent variable is zero, the level of regional financial independence is 12,202. The level of regional financial independence will increase by 1.461 with an increase of 1 unit of the Regional Original Income variable, according to the regression coefficient value of 1.461 Regional Original Income variable ( $X_1$ ). The General Allocation Fund variable ( $X_2$ ) has a regression coefficient value of -1.865 which indicates that every 1 unit increase in the value of the General Allocation Fund variable, the variable value of the level of regional financial independence will decrease by 1.865. The Special Allocation Fund variable ( $X_3$ ) has a regression coefficient of -1.617 which indicates that every increase in the value of 1 unit of the Special Allocation Fund variable, the value of the regional financial independence level variable will decrease by 1.617. The Revenue Sharing Fund variable ( $X_4$ ) has a regression coefficient value of -1.589 which indicates that every 1

unit increase in the Revenue Sharing Fund variable, the value of the regional financial independence level variable will decrease by 1.589.

## Hypothesis Test

### Partial Test (t)

Partial tests are used according to Chandran (2017) to determine the extent of the influence of the independent variable on the dependent variable. A significance score of less than 0.05 indicates that the independent variable affects the result. Conversely, the independent variable has no real influence on the dependent variable if the significance value is greater than 0.05.

**Table 5. Partial Test Results**

Model	Coefficients <sup>a</sup>		Standardized Coefficients		Sig.
	Unstandardized Coefficients		Beta	T	
	B	Std. Error			
(Constant)	12.202	2.128		5.734	.002
PAD	1.461E-10	.000	1.236	28.764	<.001
DAU	-1.865E-11	.000	-.166	-4.122	.009
DAK	-1.617E-11	.000	-.309	-7.628	<.001
DBH	-1.589E-11	.000	-.182	-4.317	.008

Source: Data Processed With SPSS 29

The results of the t statistical test to determine whether the independent variable or the dependent variable has an effect, the t test criteria are used at the level ( $\alpha = 0.05$ ) with  $(df) = 10 - 4 - 1 = 5$ , so that the t table value is 2.015. The t test results can be described as follows:

- Regional Original Revenue shows the significance value of the variable, namely  $(0.001 < 0.05)$  and the result of the t coefficient is greater than the t table  $(28.764 > 2.015)$ . Thus local revenue has a significant effect on the level of regional financial independence in a positive direction.
- The General Allocation Fund shows a significance value of  $(0.009 < 0.05)$  and t count is smaller than t table  $(-4.122 < -2.015)$ . Thus the General Allocation Fund has a significant effect on the level of regional financial independence with a negative direction.
- Special Allocation Fund shows a significance value of  $(0.001 < 0.05)$  and t count is smaller than t table  $(-7.628 < -2.015)$ . Thus the Special Allocation Fund has a significant effect on the level of regional financial independence with a negative direction.
- Revenue Sharing Fund shows a significance value of  $(0.008 < 0.05)$  and t count is smaller than t table  $(-4.317 < -2.015)$ . Thus the Revenue Sharing Fund has a significant effect on the level of regional financial independence with a negative direction.

### Simultan Test (F)

Basically, the simultaneous test (F) functions to test the hypothesis together (joint), this hypothesis test is called the overall significance test (Ghozali, 2018).

**Table 6. Simultaneous Test (F)**

Model	ANOVA <sup>a</sup>				Sig.
		Sum of Squares	Df	Mean Square	
1	Regression	49.814	4	12.454	<.001 <sup>b</sup>
	Residual	.178	5	.036	
	Total	49.993	9		

a. Dependent Variable: Tingkat Kemandirian Keuangan Daerah

b. Predictors: (Constant), DBH, DAK, DAU, PAD

Source: Data Processed With SPSS 29

The test results show that the calculated F value is 349.314 with a significance value of 0.001, with a significance value much smaller than 0.05 (5%) or  $(0.001 < 0.05)$ , then  $F_{count} > F_{table}$   $(349.314 > 5.19)$  then the conclusion is that the regression model can predict or it can be said that the independent variables simultaneously affect the level of regional financial independence.

### Test Coefficient of Determination

Determining the level of influence of the independent variable on the dependent variable is the purpose of the coefficient of determination test. The effect of the independent variable on the dependent variable is indicated by the R Square value, while the R value states the amount of influence (Ardiansyah, 2023).

**Table 7.** Determination Coefficient Test Results

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.998 <sup>a</sup>	.996	.994	.18882

a. Predictors: (Constant), DBH, DAK, DAU, PAD

b. Dependent Variable: Tingkat Kemandirian Keuangan Daerah

Source: data processed with SPSS 29

The coefficient of determination test results show that the Adjusted R-Squared value is 0.994. This shows that the variable level of regional financial independence can be explained by the independent variables of Regional Original Revenue, General Allocation Fund, Special Allocation Fund, and Revenue Sharing Fund up to 99.4%, while other variables not included in the analysis contribute 0.6%.

### The Effect of Local Revenue on the Level of Regional Financial Independence of Baubau City

The Regional Original Income variable has a significant positive effect on the level of regional financial independence. Thus, it can be concluded that local revenue significantly increases the level of regional financial independence, supporting the first hypothesis (H1). This implies that when local revenue increases, the level of regional financial independence will also increase. This finding is supported by the research of Nurvaliza & Putra (2024), Indriani et al., (2023), Ardiansyah (2022), Indrianingrum & Priyono (2023), Akbar A (2022), Setiawan et al., (2021), and Machfud et al., (2020), Local Original Revenue (X1) has a significant positive effect on the level of regional financial independence. Local government operations are partly financed by local revenue, which serves as a source of income to reduce dependence on transfers from the central government. Local Revenue is an important indicator in assessing the financial independence of a region (Indriani et al., 2023). In the context of fiscal decentralization, the Baubau City Local Government has made various efforts to increase Local Original Revenue, such as improving the quality of human resources, increasing taxpayer awareness, and overcoming the shortcomings of existing facilities and infrastructure. These measures have the potential to significantly increase local revenue.

### The Effect of the General Allocation Fund on the Level of Regional Financial Independence of Baubau City

The findings of this study indicate that the General Allocation Fund variable has a significant negative effect on the level of regional financial independence. Thus, the second hypothesis (H2) which states that the level of regional financial independence is positively influenced by the General Allocation Fund is not proven. These results are consistent with other studies by Musfirati & Sugiyanto (2021), Indriani et al., (2023), and Nurvaliza & Putra (2024), all of which support the idea that the General Allocation Fund (X2) significantly reduces the level of regional financial independence. In other words, an increase in the general allocation fund equals a decrease in the level of regional financial independence. According to the theory put forward by Andjarwati et al. (2021), the impact of the General Allocation Fund on the level of regional financial independence is in line with the assumption that the general allocation fund is an indication of regional dependence on the central government. The increasing utilization of these funds indicates a decrease in regional financial independence, because the region's ability to generate its own income is still limited. The large influence of the general allocation fund shows the still large dependence of the regions on central government transfers to fund their development efforts.

### The Effect of Special Allocation Fund on the Level of Regional Financial Independence of Baubau City

The special allocation fund variable has a negative and significant effect on the level of regional financial independence. Thus, the third hypothesis (H3) which states that the Special Allocation Fund has a positive effect on the level of regional financial independence is not proven. According to Ikasari, P. (2015), there is a negative relationship between the level of regional financial

independence and the Special Allocation Fund (X3) the findings of this study are in line with and supported by the findings of this study. The amount of Special Allocation Fund provided by the central government increases the dependence of local governments on the central government to meet their needs. As a result, the level of financial independence of Baubau City will decrease.

### **The Effect of Revenue Sharing Funds on the Level of Regional Financial Independence of Baubau City**

The Revenue Sharing Fund variable has a negative effect on the level of regional financial independence. Therefore, the fourth hypothesis (H4) which states that Revenue Sharing Funds have a positive effect on the level of regional financial independence cannot be proven. Verawaty, Fransisca, and Rahmawati's (2017) study confirmed and expanded the findings of this study by showing that Revenue Sharing Fund (X4) has a negative effect on the level of regional financial independence. This is in accordance with the theory that Revenue Sharing Fund is one component of balancing funds, which consists of wealth and local taxes (Andrianan, 2021). To get a high transfer of Revenue Sharing Funds, local governments must be able to maximize the potential of their natural resources and local taxes. Conversely, regional financial independence can be reduced if it is too dependent on Revenue Sharing transfers.

### **The Effect of PAD, DAU, DAK and DBH on the Level of Regional Financial Independence**

The hypothesis test conducted shows that the variables of Regional Original Income, General Allocation Fund, Special Allocation Fund, and Revenue Sharing Fund affect the level of regional financial independence simultaneously (F test) or simultaneously. The calculated f value of 249.314 with a significant value (0.001) less than (0.05) indicates that the fifth hypothesis (H5) is accepted, which means that the variables of Regional Original Income, General Allocation Fund, Special Allocation Fund, and Revenue Sharing Fund affect the level of regional financial independence as a whole. The coefficient of determination R Square number is 0.994. This shows that the independent variables of Local Revenue, General Allocation Fund, Special Allocation Fund, and Revenue Sharing Fund are able to explain the variable level of regional financial independence by 99.4%. Other factors outside the study bear the remaining 6%. This is in line with and supported by research conducted by Indrianigrum & Priyono (2023) which shows that, simultaneously, Local Original Revenue, General Allocation Fund, Special Allocation Fund, and Revenue Sharing Fund affect the degree of regional financial independence each revenue and revenue directly contributes to the implementation of development projects and public services.

## **CONCLUSION**

Based on the results of data analysis, it can be stated that, first, Local Revenue has a significant positive effect on the level of financial independence of Baubau city from 2014-2023. Second, the General Allocation Fund has a significant negative effect on the level of financial independence of Baubau City from 2014-2023. Third, the Special Allocation Fund has a significant negative effect on the level of financial independence of Baubau City from 2014-2023. Fourth, Revenue Sharing Fund has a significant negative effect on the level of financial independence of Baubau City from 2014-2023. Fifth, PAD, DAU, DAK, and DBH affect the level of regional financial independence of Baubau City from 2014-2023 simultaneously. Given the limitations, this study only uses secondary data from the realization report of the Baubau City Regional Revenue and Expenditure Budget for 2014-2023. No interviews or questionnaires were conducted to determine the obstacles in improving regional financial independence.

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