

THE EFFECT OF LOCAL TAXES, REGIONAL RETRIBUTIONS, GENERAL ALLOCATION FUNDS AND SPECIAL ALLOCATION FUNDS ON THE LEVEL OF REGIONAL FINANCIAL INDEPENDENCE IN REGENCY/CITY IN RIAU PROVINCE FOR THE 2015-2020 FINANCIAL YEAR

Name : Renny Novia Yuliana
ID Number : 5304181186
Supervisor : Novira Sartika, S.Stat,.M.Ak

ABSTRACT

Regional Taxes, Regional Levies, General Allocation Funds, and Special Allocation Funds are factors to determine whether the area can be said to be a region that has financial independence. This study aims to determine whether local taxes, regional levies, general allocation funds and special allocation funds have a positive and significant effect on the level of financial independence of districts/cities in Riau Province for the 2015-2020 fiscal year. The number of samples in this study were 12 districts/cities in Riau Province. The type of data used is secondary data. The data analysis technique used is multiple linear regression. Based on the results of the study, simultaneously all independent variables have a positive and significant effect on the level of financial independence. Partially, local taxes have a positive and significant effect on the level of financial independence, regional levies have a positive and significant effect on the level of financial independence, general allocation funds have a negative and insignificant effect on the level of financial independence, and special allocation funds have a negative and insignificant effect on the level of independence. finance.

Keywords: Level of Regional Financial Independence, Regional Taxes, Regional Levies, General Allocation Funds and Special Allocation Funds