

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh Kemakmuran, Dana Perimbangan, Pertumbuhan Ekonomi dan Opini Audit BPK terhadap Kinerja Keuangan Pemerintah Daerah Kabupaten/Kota di Provinsi Jambi periode 2020-2023. Penelitian ini merupakan penelitian kuantitatif dan menggunakan data sekunder. Sumber data diperoleh dari Badan Pemeriksa Keuangan Republik Indonesia Perwakilan Provinsi Jambi dan Badan Pusat Statistik Provinsi Jambi. Metode pengumpulan data berupa dokumentasi dan pengolahan data menggunakan SPSS 30. Hasil penelitian ini menunjukkan bahwa Kemakmuran, Dana Perimbangan, Pertumbuhan Ekonomi dan Opini Audit BPK secara simultan berpengaruh terhadap Kinerja Keuangan Pemerintah Daerah. Kemakmuran berpengaruh positif signifikan terhadap Kinerja Keuangan Pemerintah Daerah dan Dana Perimbangan berpengaruh negatif signifikan terhadap Kinerja Keuangan Pemerintah Daerah. Sedangkan Pertumbuhan Ekonomi dan Opini Audit BPK tidak berpengaruh signifikan terhadap Kinerja Keuangan Pemerintah Daerah.

Kata kunci: Kinerja Keuangan Pemerintah Daerah, Kemakmuran, Dana Perimbangan, Pertumbuhan Ekonomi, Opini Audit BPK.

ABSTRACT

The purpose of this study was conducted to determine the influence of Wealth, Intergovernmental Revenue, Economic Growth, and BPK Audit Opinion on the Financial Performance of Regency/Municipal Governments in Jambi Province for the 2020-2023 period. This is a quantitative study using secondary data. The data sources were obtained from the Audit Board of the Republic of Indonesia Representative Office of Jambi Province and the Central Bureau of Statistics of Jambi Province. Data collection was carried out through documentation, and data processing was conducted using SPSS 30. The results of this study indicate that Wealth, Intergovernmental Revenue, Economic Growth, and BPK Audit Opinion simultaneously affect the Financial Performance of Local Governments. Wealth has a significant positive effect on the Financial Performance of Local Governments, while Intergovernmental Revenue has a significant negative effect. Meanwhile, Economic Growth and BPK Audit Opinion do not have a significant effect on the Financial Performance of Local Governments..

Keywords: *Financial Performance of Local Governments, Wealth, Intergovernmental Revenue, Economic Growth, BPK Audit Opinion.*