

# Pengaruh pergantian kepala daerah terhadap pengelolaan kabupaten/kota di Indonesia = The effect of regional head change on financial management in the local government in Indonesia / Ghea Utari Mahar

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Abstrak

## **ABSTRAK**

Skripsi ini membahas mengenai pengaruh pergantian kepala daerah terhadap pengelolaan keuangan. Pengelolaan keuangan dimulai sejak proses perencanaan hingga pertanggungjawaban dan pemeriksaan. Untuk mengukur kinerja pengelolaan keuangan, penelitian ini menggunakan proksi realisasi anggaran belanja semester pertama atas belanja total, belanja barang dan jasa, dan belanja modal, serta proksi hasil pemeriksaan BPK berupa pertumbuhan opini audit, jumlah temuan atas kelemahan sistem pengendalian internal, jumlah temuan atas ketidakpatuhan regulasi, dan nilai ketidakpatuhan regulasi. Penelitian ini menggunakan metode kuantitatif dan pengujian hipotesisnya dilakukan dengan menggunakan regresi data panel untuk tahun anggaran 2011 dan 2012. Hasil penelitian ini menunjukkan bahwa pergantian kepala daerah hanya berpengaruh negatif dan signifikan terhadap realisasi belanja barang dan jasa pada semester pertama. Namun, berdasarkan uji statistik, terdapat cukup bukti bahwa pergantian kepala daerah yang diinteraksikan dengan tingkat kemenangan memiliki pengaruh positif dan signifikan terhadap realisasi belanja modal semester satu dan pertumbuhan opini audit. Kemudian ketika diinteraksikan dengan lama masa jabatan, pengaruhnya menjadi positif dan signifikan terhadap realisasi belanja barang dan jasa semester satu, namun negatif dan signifikan terhadap pertumbuhan opini audit.

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## **ABSTRACT**

This thesis discusses the effect of regional head change on financial management. Financial management begin from the planning process to accountability and audit. To measure the performance of financial management, this study uses a proxy realization of total budget realization on the half term, spending on goods and services on the half term, and capital expenditures on the half term, as well as a proxy from BPK audit report, which consist of the growth of audit opinion, the number of findings on internal control systems weakness, the number of findings on regulatory non-compliance, and the value of regulatory non-compliance findings. This study uses quantitative methods and the hypothesis testing is done by panel data regression for fiscal year 2011 and 2012. The results of this study indicate that the change of the head region only effects negatively and significantly on the one half term of good and service expenditure realization. Then, based on the statistical tests, there is enough evidence that the change of the head region which is moderated with the number of voting has significant and positive effect on the realization of one half term capital expenditures and the growth of BPK audit opinion. When it is moderated with how long he/she became a head of region, the effect is positive and significant on the realization of one half term capital expenditures, but negative and significant on the growth of BPK audit opinion.