Prediksi fiscal distress Kabupaten Kota di Indonesia tahun 2010 2013 = The fiscal distress predictionof Districts Cities in Indonesia in 2010 2013

Vitrie Rahmawati, author

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Abstrak

[ABSTRAK

Penelitian ini bertujuan untuk memprediksi kemungkinan terjadinya fiscal distress kabupaten/kota di Indonesia Tahun 2010-2013 dengan memodifikasi variabel Trussel dan Patrick (2009) dalam memprediksi fiscal distress.Penelitian ini merupakan penelitian kuantitatif dengan menggunakan metode regresi logistik biner dengan jumlah sampel sebanyak 1.820 kabupaten/kota-tahun.Hasil penelitian menunjukkan adanya indikasi fiscal distress di beberapa kabupaten/kota di Indonesia utamanya di tahun 2010. Lebih lanjut penelitian membuktikan bahwa terdapat lima variabel yang signifikan dalam memprediksi kemungkinan terjadinya fiscal distress, yaitu Pendapatan Asli Daerah sebagai persentase pendapatan dengan korelasi positif, dana perimbangan sebagai persentase dari pendapatan dengan korelasi positif, belanja modal sebagai persentase dari pendapatan dengan korelasi positif dan pertumbuhan pendapatan dengan korelasi negatif serta variabel dummy kabupaten dengan korelasi negatif.

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ABSTRACT

This study aims to predict the likelihood of fiscal distress in districts/cities in Indonesia in 2010-2013 by modifying Trussel and Patrick (2009) variables in predicting fiscal distress. This research is a quantitative study using binary logistic regression method with a total sample of 1.820 districts/cities-years. The results show indications of fiscal distress in some districts/cities in Indonesia especially in 2010. Furthermore, the study shows that there are five significant variables in predicting the likelihood of fiscal distress, namely local own-revenue as a percentage of revenue with a positive correlation, intergovernmental funds as a percentage of revenue with a positive correlation, capital expenditures as a percentage of revenue with a positive correlation and revenue growth with a negative correlation and dummy variabel district with a negative correlation.;This study aims to predict the likelihood of fiscal distress in districts/cities in

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