

ABSTRACT

THE INFLUENCE OF THE FLYPAPER EFFECT, REGIONAL TAX REVENUE AND REGIONAL LEVY ON THE LEVEL OF REGIONAL FINANCIAL INDEPENDENCE

(Survey of Regencies/Cities in West Java Province 2016-2021)

by:

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This research aims to determine: i) Flypaper Effect, Regional Tax Revenue, Regional Levy and Regional Financial Independence; ii) Partial influence of the Flypaper Effect on Regional Financial Independence; iii) Effect of partial Regional Tax Revenue on Regional Financial Independence; iv) The effect of partial regional levies on regional financial independence. v) The influence of the flypaper effect, regional tax revenues, and regional levies simultaneously on regional financial independence in districts/cities in West Java Province in 2016-2021. This research uses quantitative research methods and secondary data obtained from the official websites of the Directorate General of Fiscal Balance (DJPK) and the Central Statistics Agency (BPS). The sampling technique used cluster random sampling based on certain criteria obtained from a sample of 18 regencies/cities from a total population of 27 regencies/cities in West Java Province. The data analysis technique uses panel data analysis with the Eviews 10 tool. The results of the research show that: i) Flypaper Effect has increasing and decreasing values, Regional Tax Revenue has increasing and decreasing values, Regional Levy has increasing and decreasing values, and Independence Regional Finances have increasing and decreasing values; ii) Flypaper Effect has a negative and significant value on Regional Financial Independence; iii) Regional Tax Revenue has a positive and insignificant value to Regional Financial Independence; iv) Regional Levies have a negative and insignificant value to Regional Financial Independence; v) Flypaper Effect, Regional Tax Revenue, Regional Levy simultaneously have a positive and significant effect on Regional Financial Independence in Regencies/Cities in West Java Province in 2016-2021.

Keywords: Flypaper Effect, Regional Tax, Regional Levy and Regional Financial Independence