

ABSTRACT

THE INFLUENCE OF LOCAL GOVERNMENT FINANCIAL PERFORMANCE ON HUMAN DEVELOPMENT (Case Study at Government of Tasikmalaya City)

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This study aims to determine (1) Regional Financial Performance including the Degree of Decentralization, the Level of Regional Financial Dependency, the Level of Regional Financial Independence, the Effectiveness of Regional Original Revenue and the Effectiveness of Regional Taxes and Human Development in the Tasikmalaya City Government (2) The Influence of Financial Performance (Decentralization Degree, Level of Regional Financial Dependency, Level of Regional Financial Independence, Effectiveness of Regional Original Revenue and Effectiveness of Regional Tax) on Human Development partially on the City Government of Tasikmalaya (3) Effect of Financial Performance (Decentralization Degree, Level of Regional Financial Dependency, Level of Regional Financial Independence, Income Effectiveness Regional Original and Effectiveness of Local Taxes) on Human Development simultaneously in the Tasikmalaya City Government. The data used is the Budget Realization Report in the Tasikmalaya City Government from 2004-2018. The research method used in this research is a descriptive analysis method using a case study approach. The data analysis technique used is multiple linear regression analysis using the SPSS program. The results showed that (1) The Degree of Decentralization, the Level of Regional Financial Dependency, the Level of Regional Financial Independence, the Effectiveness of Local Original Revenue, the Effectiveness of Regional Taxes and Human Development fluctuating or changing from year to year (2) Partially the Degree of Decentralization, Effectiveness Regional Tax does not have a significant positive effect on Human Development, while the other three independent variables have a significant negative effect on Human Development (3) Financial Performance (Decentralization Degree, Level of Regional Financial Dependency, Level of Independence of Regional Finances, Effectiveness of Regional Original Income and Effectiveness of Regional Taxes) simultaneously has no significant effect on Human Development.

Keywords: *Regional Financial Performance, Financial Ratios, Human Development, Human Development Index (HDI)*