



INTISARI

Kinerja keuangan pemerintah daerah merupakan instrumen utama pemerintah daerah dalam menangani pandemi Covid-19. Ini juga ditargetkan mampu memitigasi dampak pandemi berupa resesi dan krisis ekonomi. Oleh karena itu, pengukuran pengaruh kinerja keuangan pemerintah daerah terhadap pandemi Covid-19 dan mitigasi dampaknya menjadi tujuan utama penelitian ini. Sebagai alat analisis, penelitian ini menggunakan analisis regresi data panel dengan serangkaian prosedurnya. Penelitian dilakukan selama 2 tahun pada 114 kabupaten/kota di Pulau Jawa (data panel 228 unit sampel). Variabel independen terdiri dari kinerja keuangan pemerintah daerah antara lain solvabilitas anggaran, fleksibilitas keuangan, solvabilitas layanan dan anggaran kesehatan. Sebagai variabel kontrol, faktor sosial terdiri dari kepadatan penduduk, struktur tenaga kerja, dan IPM. Prosedur penelitian ini pertama menguji pengaruh kinerja keuangan pemerintah daerah dan faktor sosial terhadap pandemi Covid-19. Dari persamaan yang telah ditemukan, peneliti menghitung pandemi Covid-19 taksiran sebagai variabel moderasi. Berikutnya, menguji pengaruh pandemi Covid-19 taksiran terhadap pertumbuhan ekonomi. Penelitian ini menyimpulkan bahwa kinerja keuangan pemerintah daerah berupa fleksibilitas keuangan, solvabilitas layanan, dan anggaran kesehatan berpengaruh negatif terhadap pandemi Covid-19. Selain itu, faktor sosial berupa kepadatan penduduk dan struktur tenaga kerja berpengaruh positif terhadap pandemi Covid-19. Berikutnya, kinerja keuangan pemerintah daerah tersebut juga terbukti mampu memitigasi krisis ekonomi sebagai dampak pandemi Covid-19.

Kata kunci: Kinerja Keuangan Pemerintah Daerah, Mitigasi Pandemi Covid-19



ABSTRACT

The financial performance of local governments is the main instrument of local governments in dealing with the Covid-19 pandemic. It is also targeted to be able to mitigate the impact of the pandemic in the form of a recession and economic crisis. Therefore, measuring the influence of local government financial performance on the Covid-19 pandemic and mitigating its impact are the main objectives of this study. As an analytical tool, this study uses panel data regression analysis with a series of procedures. The study was conducted for 2 years in 114 districts/cities in Java Island (panel data of 228 sample units). The independent variables consist of local government financial performance, including budget solvency, financial flexibility, service solvency and health budget. As a control variable, social factors consist of population density, labor structure, and HDI. This research procedure first examines the effect of local government financial performance and social factors on the Covid-19 pandemic. From the equations that have been found, the researchers calculated the estimated Covid-19 pandemic as a moderating variable. Next, examine the impact of the estimated Covid-19 pandemic on economic growth. This study concludes that local government financial performance in the form of financial flexibility, service solvency, and health budgets have a negative effect on the Covid-19 pandemic. Meanwhile, social factors in the form of population density and labor structure have a positive effect on the Covid-19 pandemic. Furthermore, the financial performance of the regional government has also proven to be able to mitigate the economic crisis as a result of the Covid-19 pandemic.

Keywords: The Financial Performance of Local Governments, The Covid-19 Pandemic Mitigation