LOCAL FINANCIAL INDEPENDENCE CONNECTED WITH ECONOMIC GROWTH TO LOCAL REVENUE

(A Survey on Local Government Regency/City in Central Java Provinci Year 2014)

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2017

ABSTRACT

The low rate of economic growth shows a low level of public welfare. Where, the high rate of economic growth will affect the original revenue of the region, Which will ultimately have an impact on local financial independence. The phenomenon that occurs is that the high economic growth is not followed by the high revenue of local revenue so that the level of dependence of local governments on the central government is still high.

The purpose of this study is to find out how much influence the economic growth of local revenue and the implications of local financial independence.

The method used in this research is descriptive and verifikatif method. The sample in this study is the financial report of local government in 29 regencies and 6 cities in Central Java Province in 2014, with sampling using saturated sampling technique. Data analysis techniques using path analysis (path anaysis) with the help of Statistical Product Service Solutions (SPSS) Version 16 software.

The results of this study indicate that economic growth has a positive relationship to local revenue and explains that local revenues have a significant effect on local financial independence.

Keywords: Economic Growth, Local Original Income, Independence Regional Finance

I. INTRODUCTION

1.1 Background Research

Creation of regional autonomy is the authority of local governments that must strive to improve the quality of public services and improvements in various sectors that have the potential to be developed into local revenue sources (Andreas, 2013). One effort to realize broad, real and responsible regional autonomy, government financing and development derived from local revenues, especially those sourced from local taxes, should be increased so that regional autonomy in terms of financing the implementation of local government can be realized (Fuadi 2016: 114). For that, it needs to be done strategy to increase Local Original Income (PAD) (Gebriyani, 2013).

Economic growth has always been an indicator of improving the welfare of a region or country (Diana and Elvira, 2015). The better the economy or the increased value added generated by each sector in the economy, the ability or potential of the people to pay taxes and levies will increase (Faishal, 2016).

The phenomenon that researchers find based on Financial Statistics Data on Revenue of Original Region and Report of GRDP to Local Government of Regency / City in Central Java Province Year 2014 which sourced from Central Bureau of Statistics of West Java that is from all districts in Central Java Province, districts that have Growth The highest economy calculated based on economic growth rate is Kebumen regency of 13.37%. While the district with the lowest

Economic Growth is Grobogan Regency at 9.35%. Of all cities in Central Java Province, the city that has the highest Economic Growth is calculated based on the economic growth rate of Semarang City is 12.05%. The city with the lowest economic growth is Pekalongan City with 2.26%. From all regencies / cities in Central Java Province, regencies / cities that have the highest Economic Growth which is calculated based on economic growth rate that is Kebumen regency is 13.37%. While the district / city that has the lowest Economic Growth Pekalongan City of 2.26%.

Meanwhile, in 2014, the district with the highest Revenue Revenue Ratio is Jepara Regency (36.11%). While the district has the lowest Revenue Growth Ratio The lowest is Batang District -24.08%. Of all cities in Central Java Province, municipalities with the highest Revenue Revenue Growth Ratio was Surakarta at -0.46%. While the city has the lowest Growth Revenue Ratio of the lowest area of Salatiga City of -13.16%. From all regencies / cities in Central Java Province, regencies / municipalities that have the highest Revenue Revenue Ratio The highest is Jepara regency of 36.11%. While the districts / cities that have the lowest Revenue Growth Ratio the lowest is Batang District -24.08%.

While in 2014, from all districts in Central Java Province, the district with the highest Regional Financial Ratio is Semarang regency of 12.00%. While the district has the lowest Regional Financial Independence Ratio that is Blora Regency of 2.77%. Of all cities in Central Java Province, the city has the highest Regional Financial Ratio of Semarang City is 41.29%. While the city has the lowest Local Financial Independence Ratio that is the City of Magelang of 3.42%. From all regencies / cities in Central Java Province, regencies / municipalities with the highest Regional Financial Ratio is Semarang City with 41.29%. While the district / municipality with the lowest ratio of Regional Financial Independence is Blora Regency of 2.77%.

The phenomenon that researchers find is a phenomenon that occurred in Banjarnegara and Kebumen districts in 2014 where the two districts showed a fairly high Economic Growth, but Local Revenue is still low. Supposedly the higher the Economic Growth then the Local Revenue will also be higher. The other phenomenon is the phenomenon that occurred in the city of Semarang in 2014 where the Original Regional Revenue measured through income growth ratios sourced from local taxes, the results of user charges, the results of the management of local wealth and other legitimate PAD spelled out very low, but Financial Independence Region is quite high. It should be when the lower the Original Revenue, then the Regional Financial Independence will also be lower.

1.2 Formulation of The Problem

Based on the description above and the identification obtained, then the formulation of the problem in this study are as follows:

1. How big is the effect of Economic Growth on Local Own Revenue (PAD) on Regency / City Government in Central Java Province 2014?
2. How big is the influence of Local Own Revenue (PAD) on Regional Financial Independence at Regency / City Government in Central Java Province 2014?

1.3 The Purpose and Purpose of The Study

1.3.1 The Purpose of Study

The purpose of this study is to examine and collect data on Regional Financial Independence Implicit with Economic Growth on Local Revenue.

1.3.2 Research Purpose

The objectives to be achieved in this research are as follows:

1. To analyze the magnitude of the effect of Economic Growth on Local Own Revenue (PAD) on the City Government in Central Java Province.
2. To analyze the magnitude of the effect of the Local Original Income (PAD) on the Regional Financial Independence on the City Government in Central Java Province.

1.4 Usefulness of Research

1.4.1 Practical Usefulness

The results of this study are expected to be used as information, even references and references for the development of the concept of how regional financial independence has implications with economic growth of local revenue. And can be a consideration for solving problems in Local Government in Central Java Province. Based on the concept of the frame of mind that has been built, the problem at the level of local financial independence can be improved with economic growth in order to increase the revenue of local revenue so that the level of regional financial independence will increase and better.

1.4.2 Academis Usefulness

The results of this study is expected to serve as a means to increase knowledge and insight researchers and other researchers. As well as a new reference for other researchers and especially for the development of regional financial accounting.

II. REVIEW OF LITERATURE, FRAMEWORK FOR THINKING AND HYPOTHESES

2.1 Review of Literature

2.1.1 Economic Growth

According to P. Eko Prasetyo (2012: 18), Economic Growth is one of the most common macroeconomic indicators used by a country especially for developing countries. As according to Iskandar Putong (2013: 1), Economic Growth is a significant increase in national income (with increased per capita income) in a certain calculation period. Meanwhile, according to Julius R. Latumaerissa (2015: 23), Economic Growth is a process of per capita output increase in the long run. There are three aspects: process, output per capita and long term. Growth as a process means that economic growth is not a picture of the economy at any given moment. Economic growth related to output per capita, mean must pay attention to two things that is total output (GNP) and population, because output per capita is total output divided by amount of population. The long-term aspect implies that an increase in output per capita should be seen in sufficient time.

According to Muammil Sun'an (2015: 27), gross domestic product is generally used as an indicator of both the bad economy of a country and as a benchmark of the welfare of the community. As according to Ali Ibrahim Hasyim (2016: 203), the development of Indonesia's economic growth can be observed through the amount of GDP (Gross Domestic Product) achieved by the economic activities of Indonesia from year to year.

According to Asfia Murni (2015: 175) the factors affecting economic growth are:

1. Human Resources
2. Natural Resources
3. Capital Resources
4. Technology and Innovation

As for Pratama and Mandala (2014: 148) the factors affecting the economic growth of each nation are:

1. Capital Goods
2. Labor
3. Technology
4. Management
5. Entrepreneurship
6. Information

According to P. Eko Prasetyo (2012: 18), how to calculate the rate of economic growth can be done as follows:

$$\Delta PDB_t = \frac{PDB_t - PDB_{t-1}}{PDB_{t-1}} \times 100\%$$

Source: P. Eko Prasetyo (2012:18)

Dimana:
Δ**PDB** $_t$ **=** Rate of Growth
PDB **=** Gross Domestic Product

2.1.2 Local Revenue

According to Abdul Halim and Kusufi (2012: 101), Local Revenue is All regional revenue derived from the source of indigenous economy. Meanwhile, according to Aries Djaenuri (2012: 88), Local Revenue is the revenue earned area from sources within its own area levied according to local regulations in accordance with applicable legislation. As according to Baldric Siregar (2015:31), Local Revenue is receipts obtained by local governments from sources within their own territory levied according to local regulations.

According to Abdul Halim and Kusufi (2012: 101) the group of Original Regional Income is separated into four types of income, namely:

1. Local Taxes

   Local taxes are regional income derived from taxes. Local taxes include:
   a. Hotel tax
   b. Restaurant tax
   c. Entertainment tax
   d. Advertisement tax
   e. Street lighting tax
   f. Tax collection of minerals class c
   g. Environmental tax
   h. Non-metallic mineral and rock taxes
   i. Parking tax
   j. Swiftlet nest tax
   k. Land tax and rural and urban buildings
   l. The duty of acquisition of land and building rights
2. Local Levies

   Local Levy is the income derived from Levy Area. Local Levies include:
   a. Health service charges
   b. Levies on waste / cleanliness services
   c. Levy reimbursement of printed identity card and civil print deed printing expense
   d. Funeral and funeral levies
   e. Parking service levy by public road
   f. Market service levies
   g. Motor vehicle test levies
   h. Levy inspection of fire extinguishers
   i. Levy provision and / or siphoning
   j. Levies on the use of local wealth
   k. Retribution of terminal business services
   l. Levies on business services for slaughterhouses
   m. Retribution of recreational and sports business services
   n. Retribution business services sales of local business production
3. The result of separated regional wealth management

   The result of the management of separated property of the region is the regional revenue derived from the separated area wealth management. The results of separated area wealth management include:
   a. Share of capital participation in local owned enterprises / BUMD
   b. Share of gain on capital participation in state-owned / state-owned enterprises
      Share of gain on equity participation in private-owned or community-owned enterprises.
4. Other Legal Revenue

   These revenues are regional revenue derived from others belonging to the local government. Other Original Regional Original Income includes:

a. The proceeds from the sale of regional assets are not separated
b. Current account service
c. Interest income
d. Gain on foreign currency exchange rate difference
e. Commissions, deductions, or other forms as a result of the sale and or procurement of goods and or services by the region.

Meanwhile, according to Aries Djaenuri (2012: 88) Group of local revenue consists of:

1. Local taxes;
2. The result of regional retribution;
3. The result of separated area wealth management and other legitimate local revenue.

In this study the measuring instrument used in calculating the Original Revenue is the Growth Ratio (Growth Ratio). According to Abdul Halim (2008: 241), the growth ratio is:

"Used to measure how much the local government's ability to maintain and improve its success has been achieved from one period to the next".

According to Abdul Halim (2008: 241), the measurement of regional income growth rate is calculated using:

$$\text{Regional Income Growth} = \frac{\text{PADt} - (\text{t} - 1)\ \text{x}\ 100\%}{\text{PAD t} - 1}$$

Source: Abdul Halim (2008:241)

Where:
PAD = Local Revenue
t = Current Year
t-1 = The Year Before

2.1.2 Local Financial Independence

According to Abdul Halim and Kusufi (2013: 5), Regional Financial Independence (fiscal autonomy) is the ability of local governments to finance government activities, development and services to communities who have paid taxes and levies as a necessary source of income. According to Abdul Halim (2001: 167), the Regional Financial Independence is a region must have the financial and the ability to explore financial resources, manage and use their own finances sufficient to finance the implementation of government.

According to Abdul Halim (2007: 323) Regional financial independence indicates the ability of local governments to finance government activities, development and services to people who have paid taxes and levies as a necessary source of the region. In addition, according to Abdul Halim (2007: 25) the scope of regional finance consists of direct local government finances and separated regional wealth. Local government direct finances are the Regional Revenue and Expenditure Budget (APBD) and regional inventory items. Regional finances that are separated include Regional Owned Enterprises (BUMD).

Hessel Nogi (2007: 89-92) argues that there are factors that affect the independence of regional finances, among others:

1. Regional economic potential, an indicator that is widely used as a benchmark of regional economic potential is the Gross Regional Domestic Product (GRDP),
2. The ability of the Regional Revenue Service, meaning that the regional financial independence can be improved in a planned manner through the ability or performance of innovative institutions or institutions and the utilization of Dispenda institutions to increase local revenue.

Regional financial independence can be seen from the amount of local revenue compared to the transfer of revenue from the center. Local revenue is a key element in measuring local financial independence. According to Abdul Halim (2007: 96) "Local revenue is all regional revenues derived from indigenous economic resources". Local Revenue is derived from local taxes, regional retributions, the result of separated regional wealth management and other legitimate local revenue. In relation to the above, each region is expected to be able to

increase local revenue to reach an independent area. According to Mahmudi (2010: 142), the higher the ratio of this ratio shows the local government the higher the regional financial independence. According to Abdul Halim (2007: 232) Ratio of Regional Financial Independence can be formulated as follows:

$$\text{Ratio of Independence} = \frac{\text{Local Revenue}}{\text{Central / Provincial Aid and Loans}} \times 100\%$$

Source: Abdul Halim (2007:232)

The self-reliance ratio reflects regional dependence on external funding sources. The higher the independence ratio implies that the level of regional dependence on external assistance (especially the central and provincial governments) is lower and vice versa. Paul Hersey and Kenneth Blanchard (in Abdul Halim, 2004: 188) introduce four kinds of situational relationships patterns that can be used in the implementation of regional autonomy.

1. The pattern of instructive relationships, the role of the central government is more dominant than the autonomy of local governments (regions unable to implement regional autonomy).
2. The pattern of consultative relations, the interference of the central government has begun to decline, as the region is considered a bit more capable of implementing autonomy.
3. The pattern of participatory relationships, the role of central government diminishes, given the area concerned the level of independence is close to being able to carry out the affairs of autonomy.
4. The pattern of delegative relations, central government intervention is not there because the region has been fully capable and independent in implementing regional autonomy.

As a guide in seeing the pattern of relationship with the ability of the region from the financial side can be seen as shown in the following table:

Table 2.1
Pattern Relationship and Level of Regional Capability

Financial Capability	Independence (%)	Pattern Relationship
Very Low	0 – 25	Instructive
Low	25 – 50	Consultative
Medium	50 – 75	Participatory
High	75 – 100	Delegative

Source: Abdul Halim, 2004: 189

2.2 Framework for Thinking

2.2.1 The Effect of Economic Growth on Local Revenue

According to Diana and Elvira (2015) in his research stated that the positive relationship between regional economic growth with Local Revenue indicates that the higher economic growth of the region will increase the Local Original Income, or otherwise decrease the regional economic growth it will decrease the Local Revenue. The regression equation shows that every increase or increase of regional economic growth of 1 percent is predicted to increase the realization of Local Revenue of Rp. 176.707.924.086. Meanwhile, according to Ismail Rasulong (2012) and Miragustia (2015) which states that Gross regional domestic product or economic growth has a positive and significant effect on the local revenue. Meanwhile, according to Yenny et al. (2016) and Andi (2016) stated that the gross regional domestic product or economic growth has a positive and insignificant effect on the local revenue.

2.2.2 The Effect of Local Income on the Local Financial Independence

According to Akhmad Imam Amrozi (2016) in his research stated that the original revenue of the region has a positive and significant impact on the growth of financial performance of the independence ratio and the ability of regional mobilization, indicating that with the increase of Local Own Revenue an area describes the ability or level of society prosperity in paying taxes and levies others. Increasing the Original Appreciation of Regions will increase the independence of a region so as not to depend on the central government. As according to Eka et al (2015) Declared that the original revenue area has a significant positive effect on the financial performance of the area as measured by the ratio of independence. This indicates that the greater the local revenue derived by the local government, the better the financial performance or increasingly independent, because with the increase of local revenue local governments can meet the financing for regional expenditure. Meanwhile, according to Rizka Lutfita Novalistia (2016) indicates that local taxes and other legitimate local revenue that belong to the component of local revenue (PAD) have a positive and significant impact on the level of regional independence. While the local retribution included Iindependence. Theoretically, regions with high local revenue can create regional financial independence. Theoretically, according to the authors that if the region, province or city capable of generating high regional levies can certainly help create financial independence in each region.

2.3 Hypothesis

According Sugiyono (2014: 64), explaining the definition of hypothesis is a temporary answer to the formulation of research problems, where the formulation of research problems have been expressed in the form of a question sentence. It is said temporarily, because the given answer is based on a relevant theory, not yet based on empirical facts obtained through data collection. So the hypothesis can also be expressed as a theoretical answer to the formulation of research problems, not an empirical answer.

Based on the above framework, the writer tries to formulate hypothesis which is tentative conclusion from research as follows:

H1 = Economic Growth Affects Local Revenue

H2 = Local Revenue Affects on Local Financial Independence

III. RESEARCH METHODS

3.1 Research Methods

According Sugiyono (2017: 2), Research Method is a scientific way to get data with a specific purpose and usefulness. Meanwhile, according to Danang Sunyoto (2016: 19) Research method will determine the sequence of data analysis process that will be presented systematically.

Research method used by researcher in this research is descriptive method and verifikatif with quantitative approach. By using the research method will be known the relationship of significance between the variables studied so that the conclusion that will clarify the description of the object under study.

According Sugiyono (2017: 147), Descriptive Method is a method used to analyze data by way of describing or describing the data that has been collected as it is without intending to make conclusions that apply to the public or generalization.

According to Mashuri in Umi Narimawati (2010: 29), the Verifikatif Method is to check whether it is correct to explain a way with or without improvements that have been implemented elsewhere by overcoming problems similar to life.

According to Sugiyono (2017: 8), Quantitative Research Methods is a research method based on philosophy of positivism used to examine the population or specific samples, data collection using research instruments, quantitative / statistical data analysis, with the aim to test the hypothesis that has been set.

3.2 Operationalization of Variables

According Sugiyono (2017: 39), Operationalization of Variables is an attribute of a person or object, or activities that have a certain variation set by researchers to learn and then drawn conclusions. From the definition can be concluded that the operationalization of variables needed to determine the type, indicator, and scale of the variables related in the study, so that the hypothesis testing can be done correctly in accordance with the title of the study. Then there are three variables that will be measured, namely:

1. Independent Variables

According Sugiyono (2017: 39), Independent Variables (free) is a variable that affects or which causes the change or the emergence of the dependent variable (bound). In this study the independent variable is Economic Growth (X).

2. Intervening Variables

According Sugiyono (2017: 40), Intervening Variables (liaison) is a variable that theoretically affect the relationship between independent variables with dependent into an indirect relationship and can not be observed and measured. In this study, the intervening variable is the local revenue (Y).

3. Dependent Variables

According to Sugiyono (2017: 39), Dependent Variables (bound) are the variables that are influenced or the result, because of the independent variables. In this study the dependent variable is the regional financial independence (Z).

3.3 Data Sources and Data Collection Techniques

3.3.1 Data Source

According Sugiyono (2017: 137), when viewed from the data source, data collection can use primary sources and secondary sources. Source of data used in this research is secondary source. According Sugiyono (2017: 137), Secondary Source is a source that does not directly provide data to data collectors, for example through others or through documents. Meanwhile, according to Danang Sunyoto (2016: 21), secondary data is data sourced from the existing records on the company and from other sources that is by conducting library studies by studying books - books that have something to do with the object of research or can be done by using data from the Bureau Statistics Center.

This study uses secondary data because the data collected has been processed by third parties or other parties. The secondary sources used are the Acceptance Realization Report and the GRDP Report on the Applicable Prices of Regency and City Government in Central Java Province of 2014 originating from the Central Statistics Agency of West Java.

3.3.2 Data Collection Technique

According Sugiyono (2017: 224), Data Collection Technique is the most strategic step in the research, because the main purpose of the research is to get the data. In this study, data collection techniques conducted by researchers are:

1. Field Research

In this study, the authors retrieve secondary data derived from the Realization Report of Central Java Provincial Government (2013-2014) sourced from the Central Bureau of Statistics of West Java.

2. Library Research

Data collection is done by reading the literature, books, laws, newspapers, articles about the relationship with the problems examined in the search for additional information about the theory and data required in this study.

3. Internet Research (Online Research)

Data collection comes from related websites to obtain additional literature, journals and other data related to this research.

3.4 Population and Sampling

3.4.1 Population

According Sugiyono (2017: 80), Population is a generalization region consisting of: objects / subjects that have certain qualities and characteristics set by the researchers to be studied and then drawn conclusions. Population in this research is Financial Report of Regency and City Government in Central Java Province. The data is sourced from the Central Bureau of Statistics of West Java Province.

3.4.2 Sampling

According Sugiyono (2017: 81), Sample is Part of the number and characteristics possessed by the population. As for Sugiyono (2017: 85), Saturated Sampling is a technique of determining the sample when all members of the population are sampled, this is done when the population is relatively small, less than 30, or research that wants to make generalizations with very small errors. Another term saturated sample is the census, where all populations are sampled.

Based on the above explanation, then that will be sampled in this study is all of the population taken, namely the financial statements of local governments in 29 districts and 6 cities in the province of Central Java.

3.5 Data Testing Methods

3.5.1 Descriptive Analysis

According Sugiyono (2017: 147), Descriptive Method is a method used to analyze data by way of describing or describing the data that has been collected as it is without intending to make conclusions that apply to the public or generalization.

3.5.2 Verification Analysis

According to Masyhuri (2009: 45), the Verifikatif Method is to check whether it is correct to explain a way with or without improvements that have been implemented elsewhere by overcoming problems similar to life.

3.6 Data Analysis Method

Data analysis according to V. Wiratna (2015: 121), data analysis is an effort data that is available then processed with statistics and can be used to answer the problem formulation in research. In this study the method of analysis used is path analysis.

3.6.1 Path Analysis

According to Riduwan and Kuncoro (2014: 2), Path analysis is used to analyze patterns of relationships between variables with the aim to know the direct and indirect changes of a set of independent variables (exogenous) to the dependent variable (endogenous). Path analysis (path analysis) is used to link the variables X with Y, and variable Y with variable Z using the design of statistical analysis used in this study. The steps to test the path analysis are as follows:

1) Correlation Analysis

According to Rachmat Trijono (2015: 60) the correlation is the degree of linear relationship between two or more variables of the observed data.

2) Determination Analysis

According to Amos Neolaka (2014: 130), the coefficient of determination is the contribution of independent variables to the dependent variable (r2, R2).

3.6.2 Hypothesis Testing

In this study to be tested is the influence of Economic Growth on the Original Income and the influence of the Original Income on Regional Financial Independence. By considering the characteristics of the variables to be tested, the statistical test that will be used is through the calculation of the path analysis.

IV. RESULTS OF RESEARCH AND DISCUSSION

4.1 Research Result

Before discussing the effect of Economic Growth on Local Original Income and the influence of Original Income on Regional Financial Independence, first will be discussed about the development that became the focus in this research that is Economic Growth, Local Revenue and Independence of Regional Finance at Regency and City Local Government in Province Central Java period 2014.

4.1.1 Descriptive Analysis of Economic Growth

The indicators used to measure Economic Growth is to calculate the Economic Growth Rate based on Gross Regional Domestic Product. The following is data on Economic Growth of Regency and City Government in Central Java Province period 2014.

Table 4.1
Economic Growth at Regency and City Government
In Central Java Province 2014

No.	Regency/City	Economic Growth Rate	Informatian
1	Cilacap Regency	6,56%	Low
2	Banyumas Regency	11,32%	High
3	Purbalingga Regency	13,28%	High
4	Banjarnegara Regency	13,02%	High
5	Kebumen Regency	13,37%	High
6	Purworejo Regency	10,44%	Low
7	Wonosobo Regency	11,42%	High
8	Magelang Regency	11,34%	High
9	Boyolali Regency	12,02%	High
10	Klaten Regency	12,58%	High
11	Sukoharjo Regency	10,55%	Low
12	Wonogiri Regency	11,52%	High
13	Karanganyar Regency	10,86%	Low
14	Sragen Regency	12,08%	High
15	Grobogan Regency	9,35%	Low
16	Blora Regency	11,50%	High
17	Rembang Regency	12,03%	High
18	Pati Regency	10,33%	Low
19	Kudus Regency	11,72%	High
20	Jepara Regency	11,32%	High
21	Demak Regency	10,29%	Low
22	Semarang Regency	12,30%	High
23	Temanggung Regency	11,47%	High

24	Kendal Regency	11,61%	High
25	Batang Regency	12,26%	High
26	Pekalongan Regency	10,73%	Low
27	Pemalang Regency	12,11%	High
28	Tegal Regency	11,26%	High
29	Brebes Regency	12,58%	High
30	Magelang City	10,54%	Low
31	Surakarta City	10,24%	Low
32	Salatiga City	11,27%	High
33	Semarang City	12,05%	High
34	Pekalongan City	2,26%	Low
35	Tegal City	7,55%	Low
Target Regency/City		**11,00%**	**-**
The Lowest Regencies		**9,35%**	**-**
The Highest Regencies		**13,37%**	**-**
The Lowest Cities		**2,26%**	**-**
The Highest Cities		**12,05%**	**-**
Lowest Regencies and Cities		**2,26%**	**-**
Highest Regencies and Cities		**13,37%**	**-**

Source: Central Statistics Agency of West Java Province (data processed, 2017)

The table above describes Economic Growth measured through Gross Domestic Product at Regency and City Government in Central Java Province for the period of 2014 can be explained as follows:

In 2014, the average of District and City Economic Growth in Central Java Province is 11.00%. Of all regency in Central Java province, the highest Economic Growth of Kebumen Regency is 13.37%. While the district with the lowest Economic Growth is Grobogan Regency at 9.35%. Of all cities in Central Java Province, the city with the highest Economic Growth is Semarang City with 12.05%. The city with the lowest economic growth is Pekalongan City with 2.26%. From all regencies / cities in Central Java Province, regencies / cities that have the highest Economic Growth of Kebumen Regency is 13.37%. While the district / city that has the lowest Economic Growth Pekalongan City of 2.26%.

4.1.2 Descriptive Analysis of Local Revenue

The indicators used to measure the Original Revenue is the ratio of revenue growth sourced from local taxes, the results of local retribution, the results of the management of local wealth and local revenue is legitimate.

The following is data on Local Revenue of some of Regency and City Local Government in Central Java Province period 2014.

Table 4.2
Local Revenue Growth Ratio at Local Government
Regency and City in Central Java Province Period Year 2014

No.	Regency/City	Ratio of Local Revenue Growth	Regional Capabilities
1	Cilacap Regency	-17,47%	Low
2	Banyumas Regency	3,04%	High
3	Purbalingga Regency	31,95%	High
4	Banjarnegara Regency	4,57%	High
5	Kebumen Regency	-3,52%	Low
6	Purworejo Regency	5,89%	High
7	Wonosobo Regency	-0,98%	Low
8	Magelang Regency	-22,32%	Low
9	Boyolali Regency	12,87%	High
10	Klaten Regency	-13,04%	Low
11	Sukoharjo Regency	-7,15%	Low
12	Wonogiri Regency	25,62%	High
13	Karanganyar Regency	-11,55%	Low
14	Sragen Regency	-5,94%	Low
15	Grobogan Regency	19,90%	High
16	Blora Regency	26,18%	High
17	Rembang Regency	10,39%	High
18	Pati Regency	2,42%	High
19	Kudus Regency	16,12%	High
20	Jepara Regency	36,11%	High
21	Demak Regency	14,78%	High
22	Semarang Regency	-17,80%	Low
23	Temanggung Regency	-3,02%	Low
24	Kendal Regency	14,36%	High
25	Batang Regency	-24,08%	Low
26	Pekalongan Regency	3,54%	High
27	Pemalang Regency	-9,79%	Low
28	Tegal Regency	15,47%	High
29	Brebes Regency	13,59%	High
30	Magelang City	-8,74%	Low
31	Surakarta City	-0,46%	Low
32	Salatiga City	-13,16%	Low
33	Semarang City	-11,46%	Low
34	Pekalongan City	-8,79%	Low

35	Tegal City	-5,80%	Low
The Lowest Regencies		**-24,08%**	**-**
The Highest Regencies		**36,11%**	**-**
The Lowest Cities		**-13,16%**	**-**
The Highest Cities		**-0,46%**	**-**
Lowest Regencies and Cities		**-24,08%**	**-**
Highest Regencies and Cities		**36,11%**	**-**

Source: Central Statistics Agency of West Java Province (data processed, 2017)

The table above describes the local revenue of the region as measured by the revenue growth ratios sourced from local taxes, the results of regional retributions, the results of the management of local wealth and the original revenues of the regions at the provincial and municipal governments in Central Java Province for the period of 2014 can be explained as follows :

In 2014, the average Revenue Revenue Ratio of the regencies and cities in Central Java is 2.05%. Of all districts in Central Java Province, the district with the highest Revenue Revenue Ratio was Jepara Regency (36.11%). While the district has the lowest Revenue Growth Ratio The lowest is Batang District -24.08%. Of all cities in Central Java Province, municipalities with the highest Revenue Revenue Growth Ratio was Surakarta at -0.46%. While the city has the lowest Growth Revenue Ratio of the lowest area of Salatiga City of -13.16%. From all regencies / cities in Central Java Province, regencies / municipalities that have the highest Revenue Revenue Ratio The highest is Jepara regency of 36.11%. While the district / municipality has the lowest Revenue Growth Ratio The lowest is Batang Regency -24.08%.

4.1.3 Descriptive Analysis of Local Financial Independence

The self-reliance ratio reflects regional dependence on external funding sources. The higher the independence ratio implies that the level of regional dependence on external assistance (especially the central and provincial governments) is lower, and vice versa. The following is data on Regional Financial Independence of several District and City Local Governments in Central Java Province period 2014.

Table 4.3
Ratio of Regional Financial Independence to Local Government Regency and City in Central Java Province Period Year 2014

No.	Regency/City	Independence Ratio	Regional Capability
1	Cilacap Regency	6%	Very Low
2	Banyumas Regency	9,31%	Very Low
3	Purbalingga Regency	8,27%	Very Low
4	Banjarnegara Regency	4,54%	Very Low
5	Kebumen Regency	4,40%	Very Low
6	Purworejo Regency	4,97%	Very Low
7	Wonosobo Regency	5,21%	Very Low
8	Magelang Regency	6,14%	Very Low
9	Boyolali Regency	7,32%	Very Low
10	Klaten Regency	4,01%	Very Low
11	Sukoharjo Regency	10,04%	Very Low

12	Wonogiri Regency	4,77%	Very Low
13	Karanganyar Regency	6,70%	Very Low
14	Sragen Regency	4,48%	Very Low
15	Grobogan Regency	6,78%	Very Low
16	Blora Regency	2,77%	Very Low
17	Rembang Regency	5,70%	Very Low
18	Pati Regency	4,82%	Very Low
19	Kudus Regency	9,10%	Very Low
20	Jepara Regency	4,20%	Very Low
21	Demak Regency	7,43%	Very Low
22	Semarang Regency	12,00%	Very Low
23	Temanggung Regency	4,89%	Very Low
24	Kendal Regency	7,15%	Very Low
25	Batang Regency	4,85%	Very Low
26	Pekalongan Regency	3,38%	Very Low
27	Pemalang Regency	4,06%	Very Low
28	Tegal Regency	6,94%	Very Low
29	Brebes Regency	4,23%	Very Low
30	Magelang City	3,42%	Very Low
31	Surakarta City	21,00%	Very Low
32	Salatiga City	6,50%	Very Low
33	Semarang City	41,29%	Low
34	Pekalongan City	8,45%	Very Low
35	Tegal City	11,43%	Very Low
Average		**7,64%**	**-**
The Lowest Regencies		**2,77%**	**-**
The Highest Regencies		**12,00%**	**-**
The Lowest Cities		**3,42%**	**-**
The Highest Cities		**41,29%**	**-**
Lowest Regencies and Cities		**2,77%**	**-**
Highest Regencies and Cities		**41,29%**	**-**

Source: Central Statistics Agency of West Java Province (data processed, 2017)

The above table describes the Regional Financial Independence as measured by the Regional Financial Independence Ratio in the Regional Government of Regency and City in Central Java Province for the period of 2014 can be explained as follows:

In 2014, the average Ratio of Regional Financial Independence of Regency and City in Central Java Province is 7.64%. Of all districts in Central Java Province, the district with the highest Regional Financial Ratio is Semarang regency at 12.00%. While the district has the lowest Regional Financial Independence Ratio that is Blora Regency of 2.77%. Of all cities in Central Java Province, the city has the highest Regional Financial Ratio of Semarang City is 41.29%. While the city has the lowest Local Financial Independence Ratio that is the City of

Magelang of 3.42%. From all districts / cities in Central Java Province, regencies / municipalities with the highest Regional Financial Ratio is Semarang City with 41.29%. While the district / municipality with the lowest ratio of Regional Financial Independence is Blora Regency of 2.77%.

4.1.4 Normality Test Result

Normality assumption is a very important requirement on significance test of regression coefficient, if the regression model is not normally distributed then the conclusion of t test is still doubtful, because t test statistic on regression analysis is derived from normal distribution. In this study the normality test is done by one Kolmogorov-Smirnov sample test with the result of testing the probability value seen from Asymp Sig value. for Economic Growth variable is 0,735 for variable of Original Revenue equal to 0,912, and for variable of Regional Finance Independence equal to 0,650. Since the probability value in the Kolmogorov-Smirnov test is greater than 0.05, then according to the test criteria it can be concluded that the data is normally distributed.

4.1.5 The Result of Analysis of Economic Growth to Local Revenue

Based on the results of data processing using Statistical Product Service Solutions (SPSS) Version 16 program obtained the results of verifikatif analysis of economic growth to local revenue as follows:

1. The value of correlation coefficient (ryx) = 0,556 This value indicates that Economic Growth and Local Original Income have medium relation. This can be seen from the correlation value is between 0.40 to 0.599 belonging to the medium category. Positive relationship means, every increase of Economic Growth then it will increase Original Revenue and vice versa.
2. The coefficient of determination (partial) influence of economic growth variable to the original income is 30.91%, while the rest of 69.09% is the influence given by other factors not examined in this study.

4.1.6 The Result of Analysis of Local Revenue to Local Financial Independence

Based on the results of data processing using Statistical Product Service Solutions (SPSS) Version 16 program obtained the results of verification analysis of local revenue to the regional financial independence as follows:

1. Correlation coefficient value (ryx) = 0,504 This value indicates that Original Revenue and Regional Financial Independence have moderate relationship. This can be seen from the correlation value is between 0.40 to 0.599 belonging to the medium category. Positive relationship means, every increase of Original Revenue then it will increase the independence of Regional Finance and vice versa.
2. Value of determination coefficient (partial) influence of variable of Original Revenue to Regional Financial Independence that is equal to 25,4%, while the rest equal to 74,6% is influence given by other factor not examined in this research.

4.1.7 Hypothesis Testing

1. Hypothesis Testing Effect of Economic Growth on Local Revenue

By using SPSS 16.0 program, obtained the result of partial hypothesis testing (t test) that is tcount value for Economic Growth of 3,845. With a significant level (α) of 5%, and degrees of freedom (df) = 32, then the value of ttable is 2.030. So it can be concluded tcount> ttable (3.845> 2.030) and it can be concluded that H0 is rejected and H1 accepted. This result is also indicated by significance value of statistical test for Economic Growth variable equal to 0,001, it means error to say there is influence to Local Revenue is only 0,1% or mean less than error rate that can be accepted by 5% so it can be decided to refuse H0. In conclusion, Growth of Economy has significant effect on Local Own Revenue at Local Government of Regency and City in Central Java Province Year 2014

2. Hypothesis Testing Local Revenue on Local Financial Independence

By using the program SPSS 16.0, obtained the results of partial hypothesis testing (Test t) is the value of titung for variable Original Revenue of 3.354. With a significant level (α) of 5%, and degrees of freedom (df) = 32, then the value of ttable is 2.030. So it can be concluded tcount> ttable (3.354> 2.030) and it can be concluded that H0 is rejected and H1 accepted. This result is also indicated by the significance value of the statistical test for the variable of Original Revenue of 0,002, meaning error to say there is influence to the Regional Financial Independence is only 0.2% or means less than the acceptable error rate of 5% so it can be decided to Reject H0. In conclusion, the original revenue has significant regional financial independence at the regional and municipal governments in Central Java Province in 2014.

4.2 Discussion

4.2.1 The Effect of Economic Growth on Local Revenue

Economic Growth measured through Gross Domestic Product at Regency and City Government in Central Java Province for the period of 2014 shows fluctuations in every district and city. As for the results of research that has been done got correlation value between Economic Growth with Local Revenue is equal to 0,556 means Economic Growth have medium relationship with Regional Financial Independence. This can be seen from the correlation value is between 0.40 to 0.599 belonging to the medium category. Positive relationship means, every increase of Economic Growth then it will increase Original Revenue and vice versa.

Then a large percentage of the effect of Economic Growth on Local Revenue is equal to 30.91%. Viewed from these results, then the influence of Economic Growth on Local Revenue less dominant. This means that there is another factor of 69.09% which can affect the Original Regional Revenue such as population, government expenditure, implementation of regional autonomy, general allocation fund, special allocation fund, and others.

Banjarnegara and Kebumen districts in 2014 where the two districts show high economic growth, but local revenues are still low. Supposedly the higher the Economic Growth then the Local Revenue will also be higher. From the phenomenon, show that Economic Growth and Local Revenue have negative relation but after doing this research can be proved that Economic Growth with Local Revenue have positive relation or can be said when Economic Growth increase then Automatic Local Revenue will automatically Have increased and vice versa.

The results of this study also explains that Economic Growth has a significant effect on Local Revenue. This is in accordance with the results of research conducted by Diana and Elvira (2015), Ismail Rasulong (2012) and Miragustia (2015) which states that Economic Growth has a significant effect on Local Own Revenue.

4.2.2 The Effect of Local Revenue on Local Financial Independence

Local Revenue measured through revenue growth ratios sourced from local taxes, regional retributions, regional wealth management results and other legitimate revenues from local governments in Central Java Province for the period of 2014 shows fluctuations in each District and city. As for the results of research that has been done got the correlation value between the Original Revenue with the Regional Financial Independence is equal to 0,504 means that the Original Revenue has a moderate relationship with the Regional Financial Independence. This can be seen from the correlation value is between 0.40 to 0.599 which belong to the category of being. Positive relationship means, every increase of Original Revenue then it will increase the independence of Regional Finance and vice versa. The greater the Original Regional Revenue earned by the local government, the better the Financial Performance or increasingly independent, because with the increase of Local Revenue the local government can fulfill its financing for regional expenditure.

Then a large percentage of the influence of Original Revenue on Regional Financial Independence is equal to 25.4%. Judging from these results, the effect of the Original Regional Revenue measured through income growth ratios sourced from local taxes, the results of regional retributions, the results of the management of local wealth and the local revenue of the legitimate to the Regional Financial Independence is less dominant. This means that there is

another factor of 74.6% that can affect the Regional Financial Independence such as Gross Regional Domestic Product (GRDP), the ability of the Regional Revenue Service, and others. These conditions prove and answer the phenomenon that occurred in the city of Semarang in 2014 where the Original Revenue measured through income growth ratios derived from the results of local taxes, the results of local retribution, the results of local wealth management, and the original revenue of the legitimate area is low, but Financial Independence Region is quite high. It should be when the lower the Original Revenue, then the Regional Financial Independence will also be lower. From the phenomenon, it shows that the Original Regional Revenue and the Regional Financial Independence have a negative relationship but after doing this research can be proven that the Original Regional Income with the Regional Financial Independence has a positive relationship or can be said when the Local Revenue has increased the Regional Financial Independence was will automatically increase and vice versa.

The results of this study also explained that the Original Revenue has a significant effect on the Regional Financial Independence. This is in accordance with the results of research conducted by Akhmad Imam Amrozi (2016), Eka et al (2015), and Rizka Lutfita Novalistia (2016) stating that the Original Revenue has a significant effect on Regional Financial Independence.

V. CONCLUSIONS AND RECOMMENDATIONS

5.1 Conclusion

Based on the results of research and discussion on the influence of Economic Growth Against the Original Income and the influence of Original Pendapatn Against Regional Financial Independence, then at the end of this study, the authors draw the following conclusions:

1. Economic Growth has a significant effect on Local Own Revenue. There is a relationship that is and is positive meaning, any increase in Economic Growth then it will increase the Original Revenue and vice versa. Specific phenomena occur in Banjarnegara and Kebumen districts in 2014 where the two districts show high Economic Growth, but Local Revenue is still low. Supposedly the higher the Economic Growth, the Original Regional Revenue will also be higher.
2. Local Revenue has a significant effect on Local Financial Independence. There is a relationship that is and is positive meaning, any increase of Original Regional Revenue then it will increase the independence of Regional Finance and vice versa. Specific phenomenon that occurs in Semarang City in 2014 where Local Revenue is measured through income growth ratios sourced from local taxes, the results of regional retribution, the results of the management of local wealth and the original revenue of the legal area is quite high, but the Regional Financial Independence still low. Should be higher when the Original Revenue, then the Regional Financial Independence is also higher.

5.2 Recommendation

Based on the above conclusions, the authors provide some suggestions as follows:

5.2.1 Practical Advice

To improve Economic Growth, Regency and City Government in Central Java Province should be able to increase infrastructure development in each region. Local governments need to have better supervision related to the escort of infrastructure development in order to be implemented properly. With the increase of Economic Growth is expected to increase the Original Revenue. Then, to increase the Local Revenue, the Regional Government of the Regency and City in Central Java Province should optimize the management of local financial resources from local taxes, regional retributions, the results of the management of natural resources of the region and the legitimate local revenue. With the increase of Original Revenue is expected to improve the Regional Financial Independence.

5.2.2 Academic advice

1. For The Development of Science

The results of this study are expected to provide knowledge and add the latest information for the development of financial accounting, especially on the influence of Economic Growth on Local Revenue and Implications on Regional Financial Independence.

2. For Other Researchers

It is expected that the next researcher can examine Economic Growth, Local Original Income and Regional Financial Independence with different measurement standards from this research. In addition, the authors suggest to add a period of years to be researched and add other objects in order to strengthen the results of research.

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