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CONFERENCE PROGRAMS AND ABSTRACT

**INTERNATIONAL CONFERENCE
FORUM IN RESEARCH, SCIENCE, AND TECHNOLOGY 2020**

NOVEMBER 10-11, 2020

**Palembang, Province of South Sumatera
Indonesia**

Organized By :

Collaborate With :



FOREWORD FROM GENERAL CHAIR 4th FIRST 2020 INTERNATIONAL CONFERENCE



Assalamu'alaikum wr wb,

Thank to Allah SWT, the most gracious, the most merciful, and may prayers and peace be upon our prophet, Muhammad SAW and upon his companions

First of all, I also would like to say thank you very much for choosing FIRST 2020 and SNAPTEKMAS 2020. I also would like to convey my warm welcome to all FIRST 2020 and SNAPTEKMAS 2020 keynote speakers and all participant.

Thank to the God, although we are facing the corona pandemic, the researchers are still be able to produce good research and still have great spirit in finding new technique or methods in many areas. The purpose of the FIRST is basically to provide the researchers and academia to exchange, to discuss the results of their study so that it can meet the industrial needs and government regulations, and also to publish the research. Although, this year conference should be held virtually, however, it is hoped that the FIRST 2020 and SNAPTEKMAS 2020 are still able to facilitate researchers from all over the world to meet and to make opportunities to collaborate.

FIRST has been held for four times and organized by State Polytechnic of Sriwijaya. The previous beginning FIRST conference was a National Conference and it was held on October 27, 2015, with the theme: Peningkatan Kualitas SDM melalui Penelitian Teknologi Tepat Guna dalam Menghadapi Ekonomi Asean. On 2016, the FIRST was upgraded in order to enhance the quality of the conference. The first FIRST international conference was held in State Polytechnic of Sriwijaya, on October 18-19, 2016, while the second FIRST international conference was held on October 30-31, 2019 at Horison Ultima Hotel Palembang, and the 3rd FIRST was held on October 9-10, 2019, at Excelton Hotel Palembang, Indonesia.

This 4th FIRST 2020 International Conference has attracted 8 participants, i.e., from Malaysia, Brunei Darussalam, Japan, Taiwan, Thailand, United Kingdom, Hungary, and Cambodia. While SNAPTEKMAS has become the destination of 6 biggest university in Indonesia.

This year FIRST 2020 and SNAPTEKMAS 2020 conference is held on November 11, 2020, at Beston Hotel. This conference will present:

1. Prof. Chiaki Ogino, from Kobe University, an expert in biodiesel field
2. Dr. Wahyu Caesarendra, S.T., M. Eng., from Universiti Brunei Darussalam, an expert in mechanical engineering
3. Prof. Yuliansyah, M.S.A., Ph.D, Akt, CA, from Lampung University, an expert in Accounting
4. Dr. Dodi Reza Alex Noerdin, as Bupati Musi Banyuasin, expert in government policy for technology implementation
5. Assoc. Prof. Dr. Mohammed N Adurazaq, from Management and Science University (MSU), an expert in health technology, and
6. Dr. Muhammad Haikal Satria, IPM, from Jakarta Global University, an expert in health



Finally, I also want to say thank you very much for your participation, I hope that you can enjoy this FIRST 2020 and SNAPTEKMAS 2020.

Wassalamu'alaikum wr wb

FOREWORD FROM DIRECTOR OF STATE POLYTECHNIC OF SRIWIJAYA



Assalamu'alaikum wr wb,

In the name of Allah, the most gracious, the most merciful. First of all, I would like to convey my warm welcome to all of FIRST 2020 and SNAPTEKMAS 2020 keynote speakers and all participant of FIRST 2020 and SNAPTEKMAS 2020. It is my great pleasure to meet and see you in this event.

As we know, the corona pandemic has hit many sectors in the world. Not only the economic one but also the social, and education. As incredibly crucial to the growth and sustainability of innovation and learning within the academic community, some events, such as: academic conferences, seminars, and even lectures themselves, have also been the worst hit by this corona pandemic. A lot of important events has been adversely affected due to region-wide lockdowns.

Therefore, to accommodate the researchers from all over the world and to be consistent in maintaining the continuity and the development of science and technology, the FIRST 2020 and SNAPTEKMAS 2020 are still held in this year although in virtual way. The FIRST 2020 and SNAPTEKMAS 2020 become one of State Polytechnic of Sriwijaya annual event. It is hope that FIRST 2020 and SNAPTEKMAS 2020 become one of the conferences that support the advance of the science and technology.

As our attention on COVID-19 tragedy, in this year, we also make a cooperation with the ITKJ (institut Teknologi Kesehatan Jakarta) or now JGU (Jakarta Global University) that focuses on the health and health technology. Therefore, in this occasion, We also invite special issues research about COVID-19 to participate in FIRST 2020 and SNAPTEKMAS 2020 conferences.

Finally, I also want to say thank you very much for your participation, I hope that you can enjoy this conference and can follow all of the agenda until the closing of this conference.

Wassalamu'alaikum wr wb

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Lindawati, ST., M.Ti., Politeknik Negeri Sriwijaya, Indonesia

Yogi Eka Fernandes, S.Pd., M.T., Politeknik Negeri Sriwijaya, Indonesia

Ozkar Firdausi Homzah, S.T., M.T., Politeknik Negeri Sriwijaya, Indonesia

KEYNOTE SPEAKER



Prof. Dr. Chiaki Ogino

Chiaki OGINO is the Professor of Department of Chemical Science and Engineering, Graduate School of Engineering, Kobe University, Japan. He received his B.Sc., M.Sc., and Ph.D. in Chemical Engineering at Kobe University, Japan. He has supervised more than 50 over master course students, and 10 over doctor course students in Kobe University. He is the author or co-author of over 230 peer-reviewed journal papers and 40 reviews and book chapters. His research interests are wide and concern: production of biofuels and chemicals from biomass based on synthetic biotechnology by Yeast, Fungi and Actinomycetes, and development of novel drug and gene delivery systems based on nanobiotechnology.

KEYNOTE SPEAKER



Wahyu Caesarendra, PhD

Assistant Professor of General Engineering Faculty of Integrated Technologies, Universiti Brunei Darussalam, Jalan Tungku Link, Gadong BE1410, Brunei Darussalam. Research Interests: Machine Learning, Product Design, Mechatronics, and Smart Manufacturing Ph.D. Mechanical Engineering, University of Wollongong, Australia (2015) M.Eng. (Hons.). Mechanical Design Engineering, Pukyong National University, South Korea (2010) B.Eng. (Hons.) Mechanical Engineering, Diponegoro University, Indonesia (2005). EMPLOYMENT HISTORY: Assistant Professor Faculty of Integrated Technologies, Universiti Brunei Darussalam (08/10/2018 - date). Assistant Professor Department of Mechanical Engineering, Diponegoro University (Jul 2017 – Des 2019). Visiting Asst. Prof. National Taiwan University of Science and Technology (August 2019). Lecturer Department of Mechanical Engineering, Diponegoro University (Dec 2010 – Jun 2017). Postdoctoral Research Fellow School of Mechanical and Aerospace Engineering, Nanyang Technological University (02/02/2017 - 19/09/2018).

KEYNOTE SPEAKER



Prof. Yuliansyah, M.S.A., Ph.D, Akt, CA

Bachelor at Jenderal Soedirman University – Indonesia 1998, Magister Program M.S.A. Meinders School of Business, Oklahoma City, University, United State of America 2006, Doctoral Program Ph.D Division of Business, University of South Australia, Australia 2012. Founder and Chairman of The Ujang Syahrir Foundation and Founder and Chairman of Goodwood Publishing (goodwoodpub.com). Board Committee of Asia Pacific of Management Accounting Association, International Consultant for Qualitative Study (Nvivo Program), The Quality Assurance Team for the Forensic Auditor Professional Certification Institute, Member of Asian Academy of Management, British Accounting and Finance Association Member.

KEYNOTE SPEAKER



Dr. H. Dodi Reza Alex Lic, Econ, MBA

Doctor of Public Administration Program, Faculty of Social & Political Sciences, Padjadjaran University, Bandung, West Java. Fellowship on IDEAS 2.0, Massachusetts Institute of Technology (MIT) Sloan School of Management, Cambridge MA, USA. Master of Business Administration (MBA), Solvay Business School, Université Libre de Bruxelles, Brussels, Belgium. Graduated with the title of Magna Cum Laude. Licencié en Sciences Economiques (Bachelor of Economics), University of Leuven (UCL), Louvain-la-Neuve, Belgium. Graduated with the title 'Grande Distinction (High Honor). Top 2%, A thesis written in French, received the BBL Prize Award. Primary and Secondary Education in Indonesia and Canada. 2017-2022 as Regent of Musi Banyuasin Period, 2014-2016 as Deputy Chairperson of Commission VI DPR RI and Deputy Chairperson of the Golkar Party Faction DPR RI. 2013-2015 as PT. Liga Indonesia Commissioner, Jakarta, Indonesia. In 2009-2014 as Member of the DPR / MPR-RI for the period of 2009-2014.

KEYNOTE SPEAKER



Dr. Muhammad Haikal Satria, IPM

Expertise : Software Engineering, Medical Informatics, Communication Protocol in Healthcare, Software as Medical Devices, QoS Provision in Data Communication. Universiti Teknologi Malaysia Johor, Malaysia Phd (on Electronics engineering) 2007 – 2014. Dissertation : Integration of Multimetric Path Management Into 802.11s For Telemedicine Quality Of Service Provision Universitaet Duisburg Essen Duisburg, Germany MSc (Master of Science) 2006. Thesis : Implementation of a secure RMI connection in a web service monitoring application. University of Indonesia Depok, Indonesia MT (Master of Engineering) 2006 University of Indonesia Depok, Indonesia ST (Bachelor in Engineering) 2003, Thesis : Downlink connectivity on MC-DS-CDMA in Rayleigh dan Rician fading channel.

KEYNOTE SPEAKER



Assoc. Prof. Dr. Mohammed N. Abdulrazaq Alshekhly

Field of specialisation : Semi-solid Metal Processing, Advanced Materials Joining, Internet of things (IoT), Robotics. Fields of interest : Metal Processing , Metallurgy Friction welding, Metal Matrix Composites, Materials Failure Analysis, Surface engineering/ Wear of materials, Biomedical sciences. Doctor of Philosophy (Ph.D) In Mechanical and Materials Engineering. Department of Mechanical and Materials Engineering, National University Of Malaysia (UKM) (2011–2015). Master In Mechanical Engineering, Department of Mechanical and Materials Engineering, National University Of Malaysia (UKM) (2009 – 2010). B.Sc. In Mechanical/Production Engineering. Department of production & Metallurgy Engineering, University of Technology–Baghdad (2002 – 2006).

RUNDOWN
The 4th FIRST 2020 INTERNATIONAL CONFERENCE
(FORUM IN RESEARCH SCIENCE AND TECHNOLOGY)
SNAPTEKMAS (Seminar Nasional Aplikasi Teknologi pada Masyarakat) 2020

Palembang, South Sumatera, Indonesia

Wednesday, November 11, 2020					
No.	Session	Person in Charge	Time Allotment (WIB)	Liaison Officer	
1.	Registration	Event Section Committee	07.00 – 08.00	M.Miftakhul Amin, S.Kom., M.Eng	
2.	The Opening Ceremony	Event Section Committee	08.00 – 09.00		
3.	Do'a				
4.	Indonesian National Anthem				
5.	Chair Report Speech				
6.	Speech and Opening Remarks by Director of State Polytechnic of Sriwijaya				
7.	Souvenirs Gift, Group Photos				
PLENARY SESSION					
No.	Keynote Speaker	Affiliation	Time Allotment (WIB)	Moderator	Liaison Officer
1.	Prof. Chiaki Ogino	Kobe University, Japan	09.00 – 09.30	Dr. Martha Aznury, S.Pd., M.Si.	Dr. Nyayu Latifah Husni, M.T.
2.	Dr. Dody Reza Alex Noerdin	Pemkab, Sekayu, Indonesia	09.30 – 10.00		
3.	Wahyu Caesarendra, S.T., M.Eng., Ph.D.	University of Brunei Darussalam, Brunei	10.00 – 10.30	Dr. Nyayu Latifah Husni, M.T.	Doeslohal Djumrianti, S.E.MIS., Ph.D
4.	Prof. Yuliansyah, M.S.A., Ph.D., Ak., CA.	University of Lampung, Indonesia	10.30 – 11.00		
5.	Dr. Muhammad Haikal Satria, IPM.	Jakarta Global University, Indonesia	11.00 – 11.30	Dra.Tiur Simanjuntak M.Pd.	Dr. Ade Silvia Handayani, M.T.
6.	Assoc. Prof. Dr. Mohammed N Adurazaq	Management and Science University (MSU), Malaysia	11.30 – 12.00		

PARALEL SESSION					
No.	Theme	Room	Time	Moderator	Articles
1.	TRACK 1 (Engineering and Science)	1	13.00 – 16.30	Jaksen M. Amin, M.Si./ Indah Purnamasari, M.Eng.	22
2.	TRACK 1 (Engineering and Science)	2	13.00 – 16.30	Dr. Eng. Tresna Dewi, M.Eng/ Ozkar F.H., M.Eng	22
3.	TRACK 1 (Engineering and Science)	3	13.00 – 16.30	Dr. Martha Aznury, M.Si./ Dr. Indrayani, ST, MT/	22
5.	TRACK 2 (Computer Science, , Computer Engineering, Information System, Informatics Management)	5	13.00 – 16.30	M.Miftakhul Amin, M.Eng /Aryanti, M.Kom.	21
6.	TRACK 2 (Computer Science, , Computer Engineering, Information System, Informatics Management)	6	13.00 – 16.30	Dr. Nyayu Latifah H./ Rika Sadariawati, M.Si.	21
7.	TRACK 3 (Social Science)	7	13.00 – 16.30	Doeslohal Djumrianti, S.E.MIS., Ph.D/ Dr. Marieska Lupikawati	16
8	TRACK 3 (Social Science)	8	13.00 – 16.30	Dr. Sari Lestari ZR/ Dr. Rita Martini	16
9	SNAPTEKMAS 1	9	13.00 – 16.30	Yurni Oktarina, ST, MT/ Yogi F, MT	20
10	SNAPTEKMAS 2	10	13.00 – 16.30	Leni Novianti, M.Kom./ Maivi Kusnandar, M.Kom	20
11	SNAPTEKMAS 3	11	13.00 – 16.30	M Husni Mubarak, M.Si./ Alan Novi, Tumpunu, MT	20
12	SNAPTEKMAS 4	12	13.00 – 16.30	Dr. Ade Silvia H/ Edwin F, M.Ac.	14
CLOSSING SESSION					

Event	Time	Room
<ul style="list-style-type: none"> - Closing Ceremony - Announcement of: <ol style="list-style-type: none"> 1. Best Paper FIRST IC 2020 2. Best Paper SNAPTEKMAS 2020 3. Best Presenter FIRST IC 2020 4. Best Presenter SNAPTEKMAS 2020 - Quiz Online 	16.30– 17.00	Main Room

RUNDOWN

TRACK 1

(Engineering and Science)

ROOM : 1
 TIME : Wednesday, 11 November, 2020/ 13.00 - 16.30
 ARTICLES : 22
 MODERATOR : Jaksen M. Amin, M.Si./ Indah Purnamasri, M.Eng

NO	Time	ID	AUTHORS	TITLE	AFFILIATION
1	13.00-13.10	2079	Yusabri, Muhammad Yerizam, Aida Syarif	Characterization Of Blending Composition Variations In Fatty Acid Methyl Ester (Fame) Biofuels With Diesel To Biodiesel	Politeknik Negeri Sriwijaya, Pt. Pertamina (Persero) Refinery Unit Iii
2	13.10-13.20	2082	Pamilia Coniwanti, Fitri Hadiah, David Bahrin, Liza Novriani, Gracia Mei Lie Justina, Robinsyah	Processing Plastic Waste Hdpe And Pp On Pyrolysis Temperature Using Cu- Al ₂ O ₃ Catalyst Into An Alternative Liquid Fuel	Sriwijaya of University
3	13.20-13.30	2749	Yohandri Bow , Leila Kalsum, Abu Hasan, A.husaini	The Purification of Biogas with Monoethanolamine (MEA) Solution Based on Biogas Flow Rate	Politeknik Negeri Sriwijaya
4	13.30-13.40	2758	Rusdianasari, Yohandri Bow, Adi Syakdani, Muhammad Taufik	Filtration and Electrocoagulation as a Combined Process for Electroplating Wastewater	Politeknik Negeri Sriwijaya
5	13.40-13.50	2415	Novarini, Sigit Kurniawan, Rusdianasari, Yohandri Bow	Study Of Temperature And Use Of Catalysts In The Pyrolysis Of Ldpe Plastic Waste On The Quantity Of Oil Fuel Products Produced	Politeknik Jambi, Politeknik Negeri Sriwijaya
6	13.50-14.00	2077	Rika Musiana, Abu Hasan, Rd Kusumanto	Titanium Dioxide Soaking Time Effects On Dssc Powers And Efficiency	Politeknik Negeri Sriwijaya
7	14.00-14.10	2086	Juarsa, Aida Syarif, Leila Kalsum	Effect Of Feed Composition And Product Quantity Of Co- Processing Refined	Politeknik Negeri Sriwijaya, Pertamina

				Bleached Deodorized Palm Oil (Rbdpo)	Refinery Unit Iii Plaju, Palembang
8	14.10-14.20	2748	Ibnu Hajar , Fadarina, Mustain,	Hajar Tofu Industrial Liquid Waste Treatment by Electrocoagulation Method	Politeknik Negeri Sriwijaya
9	14.20-14.30	2626	KA Ridwan, Anerasari M, Taufik Jauhari, Ida Febriana	Effect Of Temperature On Biofuels Production With Catalytic Cracking Process	State Polytechnic of Sriwijaya
10	14.30-14.40	2573	Lety Trisnaliani1a, Aida Syarif, Sahrul Effendy, Tahdid, Rima Daniar	Effect Of Bentonite On The Yield And Composition Of Products From Thermolysis Of Polystyrene Waste	Politeknik Negeri Sriwijaya
11	14.40-14.50	2665	Muhammad Yerizam, Muhammad Zaman , Taufiq Jauhari, Nur Yuli, Riwen Setiawan, Umaidella Afrilla	PRODUCTION OF BIO-PELET BRIQUETTES FROM COCONUT SHELL WASTE AS ALTERNATIVE ENERGY FOR HOUSEHOLD SCALE	Politeknik Negeri Sriwijaya
12	14.50-15.00	2707	Zurohaina1, Irawan Rusnadi, Fatria, Arizal Aswan, Rima Daniar	Catalytic Pyrolysis Of Styrofoam Waste Using Zeolite Catalyst To Produce Liquid Fuel	Polytechnic Of Sriwijaya
13	15.00-15.10	2715	Ahmad Zikri, Indah Puspita, Erlinawati, Sutini PL, Agus M Elbi Zalita P, Andre Krismantoro	Production Of Green Diesel From Crude Palm Oil (CPO) Through Hydrotreating Process By Using Zeolite Catalyst	State Polytechnic of Sriwijaya
14	15.10-15.20	2723	Muhammad Hanif Fatin, A. Husaini, Leila Kalsum	Effect Of Adding Palm Oil Mill Effluent (POME) And Slurry On Biogas From Cow Manure To Produced Methane Gas	Politeknik Negeri Sriwijaya
15	15.20-15.30	2796	Aida Syarif, Rusdianasari, M. Yerizam, Sahirman Yusi	CHARACTERIZATION OF THERMAL ACTIVATED FLY ASH ADSORBENT BY STUDYING THE EFFECT OF TEMPERATURE	Politeknik Negeri Sriwijaya

16	15.30-15.40	2516	A Hasan, I Purnamasari, M Yerizam, A Hasan, R Junaidi	Drying Rate Of Skim Milk From Virgin Coconut Oil Remaining Water	Sriwijaya State Polytechnic
17	15.40-15.50	2656	Ibnu Hajar, Fadarina, Mustain Zamhari, Selastia Yuliati	Tofu Industrial Wastewater Treatment by Electrocoagulation Method	Politeknik Negeri Sriwijaya
18	15.50-16.00	2792	Elina Margaretty, Erwana Dewi, Leila Kalsum, Aisyah Suci Ningsih	BIOCELLULOSE MEMBRANE OF COCONUT WATER	Politeknik Negeri Sriwijaya
19	16.00-16.10	2794	Jaksen M. Amin, Idha Silviyati, Endang Suraptiah, Rima Dania	Surfactant Methyl Ester Sulfonate From Crude Palm Oil (CPO)- based Methyl Ester	Politeknik Negeri Sriwijaya
20	16.10-16.20	2250	Husaini A, Zaman M, Chodijah S, Hilwatullisan, Ibrahim	Oil Palm Empty Bunches As An Alternative Raw Material For Making Bioplastics	Politeknik Negeri Sriwijaya
21	16.20-16.30	2511	Azharuddin, Syafei, Didi Suryana, Indra Hb, M R Rahmaddy Y Pratomo, M A Ariasya	The Effect Of The Catalyst (Naoh) On The Processing Of Waste Used Oil Into Liquid Fuel	State Polytechnic Of Sriwijaya
22	16.30-16.40	2766	Ella Sundari, Soengeng Witjahjo, Eka Satria Martomi, Dodi Tafrant	DESIGN AND PROTOTYPE OF PAVING BLOCK MAKING MACHINE	Politeknik Negeri Sriwijaya

RUNDOWN

TRACK 1

(Engineering and Science)

ROOM : 2
 TIME : Wednesday, 11 November, 2020/ 13.00 - 16.30
 ARTICLES : 22
 MODERATOR : Dr. Eng. Tresna Dewi, M.Eng/ Ozkar F.H., M.Eng

NO	Time	ID	AUTHORS	TITLE	AFFILIATION
1	13.00-13.10	2094	Sujito, Mokh. Sholihul Hadi, I Made Wirawan, Faiz Syaikhoni, Abdullah Iskandar Syah, Danny Mayrawan	Water Quality Monitoring System In Gurame Fish Cultivation Based On Esp32	Universitas Negeri Malang
2	13.10-13.20	2426	Fatahul Arifin, Fenoria Putri, Iskandar, Mulyadi, Suparjo, Franando, Yusuf Dewantoro Herlambang	Optimization Of Stroke Rehabilitation Hand Component Of 3d Printing With Taguchi Method Approach	Politeknik Negeri Sriwijaya, Politeknik Negeri Semarang
3	13.20-13.30	2457	Ismail T, Dyos S, Joni Y, Samuel S, Abdurahman W, Aldi Y	Experimental Research Of The Influence Of Hot Machining Method On Aisi 4340 Lathe Machine Process Towards Specific Cutting Energy And Surface Roughness	Sriwijaya University
4	13.30-13.40	2487	Sujito, M.Z. Falah, M. R. Faiz	Study Of Capacitor Placement To Improve The Voltage Profile In Contingency Conditions Of The 150 Kv Madura Electricity Power System	Universitas Negeri Malang
5	13.40-13.50	2488	Tresna Dewi, Ahmad Taqwa, Rusdianasari, Rd Kusumanto, And Carlos Sitompul	The Investigation Of Sea Salt Soiling On Pv Panel	Politeknik Negeri Sriwijaya
6	13.50-14.00	2490	Yurni Oktarina, Tresna Dewi, Pola Risma, And	Real-Time Wireless Concept Of Vehicle To Vehicle Charging System	Politeknik Negeri Sriwijaya

			Muhammad Nawawi		
7	14.00-14.10	2522	Zainal Abidin , M. Yanis, M. Zahri Kadir, Astuti , Akbar Teguh Prakoso, Edo Syahrizal, Ardiyansyah Syahrom, Hasan Basri	Optimization Of Fdm 3d Printing Process Parameter For Improving Porosity Accuracy Of Pla Scaffold	Universitas Sriwijaya, Universiti Teknologi Malaysia,
8	14.10-14.20	2527	Risky Utama Putra, Akbar Teguh Prakoso, Amir Putra Md Saad, Ardiyansyah Syahrom, Hasan Basri	Fatigue Prediction Of Porous Magnesium Bone Scaffold Using Finite Element Method	Universitas Sriwijaya, Universiti Teknologi Malaysia
9	14.20-14.30	2763	Bambang Guntoro, Zainuddin, M. Yunus, Siswandi	THE GROUNDING SYSTEM IN FEEDER TOMAT PT. PLN (PERSERO) ULP MARIANA	Politeknik Negeri Sriwijaya
10	14.30-14.40	2510	Dp Putra, Romli, D Seprianto, Hasan Basri	Optimization Of Production Process Parameters Of Dlp Type 3d Printer Design For Product Roughness Value	Universitas Sriwijaya
11	14.40-14.50	2592	Ali Nurdin, Jon Endri, Ibnu Ziad, Ciksadan	Design Of Electronic Instruments As Tools Air Pollution Detection	Politeknik Negeri Sriwijaya
12	14.50-15.00	2249	W Adipradana, A Sofijan, Rahmawati, I Bizzy, R Sipahutar, M A Fajri	Datalogger Experimental Analysis Based On Arduino Mega 2560 On A 100 Wp Monocrystalline Solar Panel Using Perforated Plate	Sriwijaya University
13	15.00-15.10	2722	Romli, M. Afif Rizkiawan, Karmin, Sairul Effendi, Firdaus	The Effect Of Induction Heating On Tensile Test Specimens' Clamping Products Through The Medium Carbon Steel Materials' Engineering Technique	State Polytechnic Of Sriwijaya

14	15.10-15.20	2484	D Mayrawan, Sujito, I M Wirawan, F S Aziz, A I Syah, Ma Ashidiqi	Development Internet Of Things For Water Quality Monitoring System For Gouramy Cultivation	Universitas Negeri Malang
15	15.20-15.30	2485	M Z Falah, Sujito, I Mwirawan	Contingency Analysis On 150 Kv Electricity Power System On The Madura Island Based On The 1p1q Method	Universitas Negeri Malang
16	15.30-15.40	2797	Ozkar F. Homzah,* Tri Widagdo, Mardiana, Ibnu Asrofi, Destra A Pratama	Prototype of Small Savonius Wind Turbine	Politeknik Negeri Sriwijaya
17	15.40-15.50	2780	Yahya, Muhammad Rasid, Dicky Seprianto, Yahya	The Formation of Machine Components Using Powder Metallurgy Method Utilizing Metal Powder from Grinding Process	Politeknik Negeri Sriwijaya
18	15.50-16.00	2736	Noer Fadzri Perdana Dinata, Hasan Basri	Simulation-Based Analysis On Vacuum Actuated Soft Robotic Gripper: Trajectory And Stress Intensity Factor	Universitas Sriwijaya
19	16.00-16.10	2731	Lulu Khoirunnisa, Hasan Basri	Failure Analysis And Performance Assessment Of Tubular Air Heater At PLTU South Sumatra V	Universitas Sriwijaya
20	16.10-16.20	2787	Almadora Anwar Sani, Rachmat Dwi S, Irawan Malik, Ali Medi, Agus Nugraha	Automatic simulation of moving products using Line Follower and Conveyor	Politeknik Negeri Sriwijaya
21	16.20-16.30	2751	Mirdiansyah, Ahmad Taqwa, Yohandri Bow	Monitoring Depth of Discharge of a Valve Regulated Lead Acid Battery in a Standalone PV System	Politeknik Negeri Sriwijaya
22	16.30-16.40	2650	A Zamheri, D Seprianto, Carlos RS Indri A, TC Persada ⁵	The Effect of Parameter Process 3D Printer Technology Digital Light Processing to Geometric of Shaft	Politeknik Negeri Sriwijaya

RUNDOWN

TRACK 1

(Engineering and Science)

ROOM : 3
 TIME : Wednesday, 11 November, 2020/ 13.00 - 16.30
 ARTICLES : 22
 MODERATOR : Dr. Martha Aznury, M.Si./ Dr. Indrayani, ST, MT

NO	Time	ID	AUTHORS	TITLE	AFFILIATION
1	13.00-13.10	2073	Fadhila Firdausa, Sri Rezki Artini, Ahmad Syapawi, Puryanto	Bending Test Galvalum Cold Formed Steel Beam With Variation Mortar And Reinforcement Bars	Polytechnic Of Sriwijaya
2	13.10-13.20	2089	Pataras M, Kadarsa E, Permata D Y, Khairunnisa S, Akbar M A, Pratama Y	Index Of Retained Strength And Weight Loss On Flexible Pavement Ac-Wc And Hrs-Wc Using Polymer Products Ethylene Vinyl Acetate (Eva) And Styrene-Butadiene-Styrene (Sbs)	Sriwijaya University
3	13.20-13.30	2101	Adhitya B B, Pataras M, Kurnia A Y, Wiranda N, Wulansari W, Islami B M	Utilization Of Residual Sand Materials From The Mining Of Kaolin And Tin In Bangka Island On Flexible Pavement Structure	Sriwijaya University
4	13.30-13.40	2218	Ika Sulianti, Ibrahim, Indah Ayu Wiloka, Reta Iftitah Sari	The Influence Of Anadara Granosa's Shell Waste As A Substitute Of Fine Aggregate In Mixed Asphalt Concrete Wearing Course (Ac-Wc)	State Polytechnic Of Sriwijaya
5	13.40-13.50	2236	S Nisumanti, N Puspita, S Mulyaningsih,	Analysis Of The Impact Of Palembang - Indralaya (Palindra) Toll Road To Palembang – Indralaya National Road Service Levels	Universitas Indo Global Mandiri

6	13.50-14.00	2402	Sazili Harnawansyah, Herlinawati, Bastoni Hasasi, Radius Pranoto	The Effect Of Fly Ash As A Part Cement Institution On High-Quality Concrete Fc'35	Sriwijaya State Polytechnic
7	14.00-14.10	2553	Mahmuda, Revias, Siswa Indra, Sumiati	The Use Of Cold-Formed Steel As A Substitute For Reinforcement On Structural Of Lightweight Concrete Beams	State Polytechnic Sriwijaya
8	14.10-14.20	2724	Ibrahim, Amiruddin, And Ika Sulianti, And Agus Subrianto	The Effect Of Air Pressure On Foamed Mortar Production	State Polytechnic Of Sriwijaya
9	14.20-14.30	2767	Efrilia Rahmadona, , Sudarmadji, Norca Praditya, M. Ade Surya Pratama,	The Characteristics of Folding Bicycle Users Against The Selection of Transportation Modes in Palembang City	Politeknik Negeri Sriwijaya
10	14.30-14.40	2081	Rosdiana, Moeksin	Effect Of Amount Potassium Hydroxide, Methanol, And Electricity Current On The Production Process Of Methyl Esters From Used Frying Oil	Sriwijayaof University
11	14.40-14.50	2611	Moch.Absor, Yusri, A.Latif, A. Fuad Z.Muhammad Yusri R.	Optimization Of Public Trasport Service Bus Rapid Transit (Brt) Trans Musi In The City Of Palembang	Politeknik Negeri Sriwijaya
12	14.50-15.00	2109	Yonki Alexander Volta, Rusdianasari, Syahirman Yusi	Life Cycle Assessment (Lca) In Pulp & Paper Mills: Comparison Between Mfo With Biomass In Lime Kiln	Politeknik Negeri Sriwijaya
13	15.00-15.10	2120	Farida Ali, Lia Cundari, Siti Miskah, Hendri Prasetyo	Effect Of Variations Concentration And Ph Of Liquid Smoke In The Immersion With Various Types Of Fish	Universitas Sriwijaya
14	15.10-15.20	2154	Indrayani , Andi Herius, Akhmad Mirza, Ricky Ravsyhan Alhafez	Comparison Of The Use Of Fly Ash And Rice Husk Ash In The Making Of Geopolymer Concrete	Politeknik Negeri Sriwijaya

15	15.20-15.30	2235	Norma Puspita	Flexural Strength Analysis Of Concrete With The Addition Of B3 Waste As An Additive To Ordinary Portland Cement (Opc)	Universitas Indo Global Mandiri
16	15.30-15.40	2811	Agung Budi Santoso, Martha Aznuri, Nova Rachmadona, Robert Junaidi, Fertarina Pratiwi	Simulation of Silage Production from Water Hyacinth (<i>Eichornia crassipes</i>) as Ruminants Feed Based on The Increase of <i>Aspergillus niger</i>	<i>University, Bangkok, Thailand, Politeknik Negeri Sriwijaya, Kobe University, Japan</i>
17	15.40-15.50	2645	Sumiati, Mahmuda, Ahmad Syapawi	The placement position of hollow cores in the ideal longitudinal direction on the reinforced concrete beam	State Polytechnic Sriwijaya
18	15.50-16.00	2741	Nova Rachmadona, Martha Aznury, Chiaki Ogino	Production of Biodiesel from Unrefined Plants-Derived Oil by Immobilized <i>Aspergillus oryzae</i> Expressing <i>Bacillus thermocatenulatus</i> Lipase	Kobe University, Japan
19	16.00-16.10	2571	Darma Prabudi, Kosim, Zainuddin, Raja Marpaung	Partial Substitution Of Cement Using Fly Ash And Carbite Waste In The Making Of Normal Concrete	Sriwijaya State Polytechnic
20	16.10-16.20	2660	Hendi Warlika Sedo Putra, Maya Fitri Oktarini, Primadella	Community Adaptation to Traditional Markets during the Pandemic Period in Palembang City	Politeknik Negeri Sriwijaya
21	16.20-16.30	2809	Martha Aznury, Elina Margerty, Melianti Sofiah, Yuniar, Sufi Awwaliyah	EFFECT OF FERMENTATION TIME AND PERCENTAGE OF MORINGA (<i>Moringa oleifera</i>) FLOUR VARIATIONS ON VITAMIN C OF YOGURT	Politeknik Negeri Sriwijaya
22	16.30-16.40	2744	R.Marpen, A. Hasan, AN.Sari,HWS.Putra, R. Pranoto	Road Damage Conditions Analysis Of Tanjung Api-Api - Gasing District Road Based On Surface	Politeknik Negeri Sriwijaya

				Distress Index (Sdi) Method	
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RUNDOWN

TRACK 2

(Computer Science, , Computer Engineering, Information System, Informatics Management)

ROOM : 5
 TIME : Wednesday, 11 November, 2020/ 13.00 - 16.30
 ARTICLES : 21
 MODERATOR : M.Miftakhul Amin, M.Eng /Aryanti, M.Kom.

NO	Time	ID	AUTHORS	TITLE	AFFILIATION
1	13.00-13.10	2550	Muhammad Aris Ganiardi, Indri Ariyanti, Nita Novita, Delta Khairunissa	DATA MODEL PATTERN FOR DATA WAREHOUSE WEB APPLICATION OF INFORMATION PORTAL (Case study : Hidyatullah Integrated Islamic Boarding School, Banyuasin Regency)	Politeknik Negeri Sriwijaya
2	13.10-13.20	2577	Dedy Kurniawan, Ahmad Rifai, Ariansyah Saputra	Inventory control and EOQ forecasting tools as effective decision-making model	Universitas Sriwijaya, Politeknik Negeri Sriwijaya
3	13.20-13.30	2096	Sujito Sujito, Faiz Syaikhoni Aziz, Aji Prasetya Wibawa, I Made Wirawan, Ari Priharta, Abdullah Iskandar Syah, Tran Huu Duy	Increasing Sensitivity of pH Detection Using Computer Vision Based Biosensors	Universitas Negeri Malang Dalat University
4	13.30-13.40	2603	Ica Admirani, Ikhthison Mekongga, Isnaini Azro, Hidayati Ami, Rian Rahmanda Putra	Adaptive Fuzzy time Series Method to Forecasting Enrollments of New Student (Case Study : Department of Computer Engineering, State Polytechnic of Sriwijaya)	Politeknik Negeri Sriwijaya
5	13.40-13.50	2613	Azwardi, Yulian Mirza, Alan Novi Tompunu, Ariansyah Saputra	ROOM SAFETY SYSTEM USING FACE RECOGNITION USING TELEGRAM	Politeknik Negeri Sriwijaya

				AND RASPBERRY PI BASED HISTOGRAM OF ORIENTED METHOD	
6	13.50-14.00	2618	Ahyar Supani, Ahmad Bahri Joni Malyan, Herlambang Saputra, Indarto, Yuli Andriani	Telemetry Design Accuration of Patient's Temperature with IoT Approach	Politeknik Negeri Sriwijaya, Universitas Sriwijaya
7	14.00-14.10	2097	Faiz Syaikhoni Aziz, Sujito Sujito, Aji Prasetya Wibawa, I Made Wirawan, Ari Priharto, Abdullah Iskandar Syah, Tran Huu Duy	Image Processing System for pH Classification Using Biosensors	Universitas Negeri Malang Dalat University
8	14.10-14.20	2274	Irma Salamah, Lindawati, Asriyadi, M.Fadhli	Quality Measurement Evaluation of the POLSRI Learning Management System Website Using Importance Performance Analysis (IPA) Method	Politeknik Negeri Sriwijaya
9	14.20-14.30	2620	M. Miftakul Amin, Slamet Widodo, Adi Sutrisman, Ervi Cofriyanti, Ali Firdaus	RESTful Web Service as Data Generator for Reporting of Academic Information System	Politeknik Negeri Sriwijaya
10	14.30-14.40	2666	Abdul Rakhman, Irawan Hadi, Nasron, Martinus Mujur Rose	Design and Implementation of Learning E-Scheduling in Sriwijaya State Polytechnic - Telecommunication Engineering Study Program	Politeknik Negeri Sriwijaya
11	14.40-14.50	2702	Yusniarti, Henny Madora, Ida Wahyuningrum, Muhammad Noval	PHP PROGRAMMING FOR ACHIEVING STUDENTS IN INFORMATICS MANAGEMENT DEPARTMENT STATE OF POLYTECHNIC SRIWIJA	Politeknik Negeri Sriwijaya

12	14.50-15.00	2704	Robinson, Deri Darfin, Zulkarnaini, Ridwan Effendi,	MEDICAL SERVICES APPLICATION OF LECTURERS, STAFF AND STUDENTS IN THE SRIWIJAYA STATE POLYTECHNIC POLYCLINIC	Politeknik Negeri Sriwijaya
13	15.00-15.10	2768	Rahman Hakim, Muhammad Hasan Albana, Widodo, Hanifah Widiastuti and Wahyu Caesarendra	Prototype development of motorbike towing hook toward authorized mechanic perception and investigation	Politeknik Negeri Batam, Universiti Brunei Darussalam
14	15.10-15.20	2770	Mochamad Denny Surindra, Wahyu Caesarendra	Investigation Study of Pressure Different Effect at Evaporator in Organic Rankine Cycle Simulator (ORCS) Using Low-grade Waste Heat	Politeknik Negeri Semarang, Universiti Brunei Darussalam
15	15.20-15.30	2644	Indra Satriadi, Sony Oktapriandy, Hetty Meileni, Desy Aprianty..	Application of Tracking Letter Disposition at State Polytechnic of Sriwijaya based on Android Webview	Politeknik Negeri Sriwijaya,
16	15.30-15.40	1994	Ikhthison Mekongga, Aryanti Aryanti	The Shortest Path Search Application For Base Transceiver Station (Bts) Using A* Algorithm	Politeknik Negeri Sriwijaya, Southern Taiwan University Of Science And Technology, Tainan, Taiwan
17	15.40-15.50	2615	Aryanti Aryanti , Ade Silvia Handayani, Ibnu Ziad, Ikhthison Mekongga, Farid Jatri Abiyyu	Compatibility Of Linux Architecture For Diskless Technology System	Southern Taiwan University Of Science And Technology, Tainan, Taiwan, Politeknik Negeri Sriwijaya
18	15.50-16.00	2636	M. Zakuan Agung, Eka Susanti , R.A Halimatussa'diyah, Susanzefi, Amirah Fakhirah	Reservoir Irrigation System Design Based Wireless Sensor Network	Politeknik Negeri Sriwijaya

19	16.00-16.10	2817	Sarjana, Adewasti, Sholihin, Emilia Hesti	Using Night Vision Camera Robot Based On Internet Of Thing	Politeknik Negeri Sriwijaya
20	16.10-16.20	2726	Yudi Wijanarko, Selamet Muslimin, Renny Maulidda	Biometric Fingerprint Implementation For Presence Checking And Room Access Control System	Politeknik Negeri Sriwijaya
21	16.20-16.30	2663	Ahmad Taqwa, Mohammad Fadhli, Sopian Soim, Ade Silvia Suroso	Prototype Design of Landslide Early Detection System Using LoRa and IoT	Politeknik Negeri Sriwijaya

RUNDOWN

TRACK 2

(Computer Science, , Computer Engineering, Information System, Informatics Management)

ROOM : 6
 TIME : Wednesday, 11 November, 2020/ 13.00 - 16.30
 ARTICLES : 21
 MODERATOR : Dr.Nyayu Latifah H, MT/Rika Sadariawati, M.Si.

NO	Time	ID	AUTHORS	TITLE	AFFILIATION
1	13.00-13.10	2078	M. Rudi Sanjaya, Yadi Utama, Dedy Kurniawan, Ariansyah Saputra, Novita Sari, Rahma Destriani, Muhammad Raihan Udda Rahmany	Implementation of Ustadz Search Software for Mubaligh, Qori and Qoriah Categories in Palembang Using an Android-Based Usability Approach	Universitas Sriwijaya, Politeknik Negeri Sriwijaya,
2	13.10-13.20	2619	Leni Novianti, Devi Sartika, Dewi Irmawati, Ienda Meiriska	Application of Campus Parking Area for State Polytechnic of Sriwijaya Based on Smartphone	Politeknik Negeri Sriwijaya
3	13.20-13.30	2669	Devi Sartika, Leni Novianti, Dewi Irmawati, Ienda Meiriska	ANDROID-BASE m-VOTING APPLICATION DEVELOPMENT WITH SIMPLE ADDITIVE WEIGHTING METHOD	Politeknik Negeri Sriwijaya
4	13.30-13.40	2098	M. Rudi Sanjaya, Ariansyah Saputra, Bayu Wijaya Putra, Novita Sari, Rahma Destriani, Muhammad Raihan Udda Rahmany	Design Web Based Online Tutoring Application in Palembang City Using the SUS (System Usability Scale) Method	Universitas Sriwijaya, Politeknik Negeri Sriwijaya,
5	13.40-13.50	2225	Yayuk Ike Melani and Mahmud	Black Box Testing Using Equivalence Partition Method in Sintana Application	STMIK PalComTech, Palembang
6	13.50-14.00	2366	Eko Setiawan and Wiza Yunifa	The Design of A Tool To Measure The Effectiveness and Efficiency of Users	Politeknik PalComTech Palembang

				Towards The Application of Polisiku Application	
7	14.00-14.10	2432	Hendra Hadiwijaya, Febrianty Febrianty, Rezania Agramanisti Azdy	Database Design for Child Special Development Institution's Service Performance E-dashboard (Case Study: Palembang Child Special Development Institution)	Politeknik PalComTech, STMIK Palcomtech
8	14.10-14.20	2440	Dedy Kurniawan, Ariansyah Saputra, M. Rudi Sanjaya, Zaqqi Yamani	Extending The Understanding of Business Intelligence and Its Application In Startups	Universitas Sriwijaya, Politeknik Negeri Sriwijaya,
9	14.20-14.30	2472	Hetty Meileni	THE APPLICATION OF DIGITAL MARKETING FOR UKM IN FACING THE COVID-19 PANDEMIC	Politeknik Negeri Sriwijaya
10	14.30-14.40	2586	Hartati Deviana	Designing Student And Lecturer Attendance System Application Using Progressive Web Apps (PWA)	Politeknik Negeri Sriwijaya
11	14.40-14.50	2760	Donny Novaliendry	Designing augmented reality-based computer devices learning media on android platform	Universitas Negeri Padang
12	14.50-15.00	2706	Alan Novi Tompunu, Nelly Masnila, Zakaria, Azwardi, Ainun Nabila	Public Service Announcement Implementation of Learning at the Sriwijaya State Polytechnic in Minimizing the Risks and Impacts Caused by the Covid-19 Pandemic	Politeknik Negeri Sriwijaya
13	15.00-15.10	2087	Husnawati, Shinta puspasari, Rian Rahmanda Putra	Principal Component Analysis Method For Image Segmentation Of Smart Meter Digital	Indo Global Mandiri University, Politeknik Negeri Sriwijaya

14	15.10-15.20	2838	Muhammad Haikal Satria, Arieap Jaenul, Adhes Gamayel	Design of Solar Powered Vaccine Backpack	Jakarta Global University
15	15.20-15.30	2798	Evelina , Amperawan Dewi Permata Sari , Sabilal Rasyad	TRAINER MODULE DESIGN OF ITEM SORTING EQUIPMENT BASED ON HEIGHT AND PLC-BASED TRAFFIC LIGHT PROTOTYPE IN THE SYSTEM LABORATORY	Politeknik Negeri Sriwijaya
16	15.30-15.40	2599	Ade Silvia Handayani, Ahmad Taqwa, Arsyiil Shiddik, Nyayu Latifah Husni	Prototype Development Of Heartbeat And Body Temperature Monitoring System Based On Internet Of Things	Politeknik Negeri Sriwijaya
17	15.40-15.50	2661	Ade Silvia Handayani, Jefri Alkausar, Sarjana, Nyayu Latifah Husni, Siti Nurmaini, Irsyadi Yani	Implementation of Fuzzy Logic Type-2 On Mobile Robot Navigation System	Politeknik Negeri Sriwijaya
18	15.50-16.00	2805	Nyayu Latifah Husni, Arganda Meranda, Destra Andika Pratam, Ekawati Prihatini, Selamat Muslimin, Ade Silvia Handayani	Wireless Detector for Lung Sound Disorder based on DSP TMS320C6416 Module	Politeknik Negeri Sriwijaya
19	16.00-16.10	2806	Nyayu Latifah Husni, Qodry Maulana, Ekawati Prihatini, Ade Silvia Handayani, Firdaus	New Navigation Strategy for G-Bot	Politeknik Negeri Sriwijaya
20	16.10-16.20	2824	Ade Silvia Handayani, Nyayu Latifah Husni, Al Fatur Sayid, Rosmalinda Permatasari, Carlos R Sitompul, Sopian Soim	Air Detection Environment System (Adev) Using Android Application for Air Quality in Park Area	Politeknik Negeri Sriwijaya, Universitas Tridianti Palembang
21	16.20-16.30	2775	Carlos R Sitompul, Zainuddin Nawawi, Irfan Jambak, Rumiasih Rumiasih, Anton Firmansyah, Indah Susanti	The condition of the surface severity of the polluted insulator based on harmonic measurements of leakage currents	Politeknik Negeri Sriwijaya

RUNDOWN TRACK 3 (Social Science)

ROOM : 7
 TIME : Wednesday, 11 November, 2020/ 13.00 - 16.30
 ARTICLES : 16
 MODERATOR : Doeslohal Djumrianti, Ph.D/ Dr. Marieska L

NO	Time	ID	AUTHORS	TITLE	AFFILIATION
1	13.00-13.10	2575	Abd. Hamid, Ummasyroh, Jusmawi Bustan, Heri Setiawan	The Influence Of Travel Experience And Destination Quality On Tourist Satisfaction Visiting Culinary Tourism Destinations	State Polytechnic Of Sriwijaya
2	13.10-13.20	2576	A.Jalaludin Sayuti, Munparidi, L.Suhairi Hazizma, Alditia Detmuliati	The Effect Of Organizational Support And Job Characteristics On Employee Engagement	State Polytechnic Of Sriwijaya
3	13.20-13.30	2578	Afrizawati , Faisal, Divianto, Yahya	Implication Of Work Ability And Organization Climate Against Turnover Intention Through Work Satisfaction As Intervening Variables In Global Capital Investama, Palembang PT.	State Polytechnic Of Sriwijaya
4	13.30-13.40	2581	Purwati, Yusleli Herawati, Elisa, Marieska Lupikawati	The Linkage Between Market Orientation, Learning Orientation, And Innovation Capabilities Of Small Scale Restaurant	State Polytechnic Of Sriwijaya
5	13.40-13.50	2589	Yusri, Sri Gustiani, Tiur Simanjuntak, Evi Agustinasari	Strengthening Students' Writing On Project Report Via Project Based Learning To The English Department Students Of Sriwijaya State Polytechnics	State Polytechnic Of Sriwijaya
6	13.50-14.00	2596	Deslochal Djumrianti, Pridson Mandiangan , Hanifati, Alfitriani	Analysis Of Daily Conversation For Online Drivers	Politeknik Negeri Sriwijaya

7	14.00-14.10	2711	Farida Husin, Ibnu Maja, Yulianto Wairan, Lindawati	THE STUDENTS' PERCEPTIONS OF RELIGIOUS RADICALISM AT STATE POLYTECHNIC OF SRIWIJAYA	Politeknik Negeri Sriwijaya
8	14.10-14.20	2733	Koryati Koryati, Aisyah Shahab, Zulkifli Zulkifli, Nian Masna Evawati	The Correlation between Students' Listening Comprehension Strategy and Their TOEIC Score at State Polytechnic of Sriwijaya	Politeknik Negeri Sriwijaya
9	14.20-14.30	2734	Lisbet Octovia Manalu, Budi Rustandi, Budi Somantri	DESCRIPTION OF ANXIETY LEVELS OF PRE SCHOOL CHILDREN WITH THALASEMIA WHO WILL GET BLOOD TRANSFUSE IN THE THALASEMIA POLY AT AL-IHSAN BALEENDAH HOSPITAL, BANDUNG	Rajawali Health Institute Bandung
10	14.30-14.40	2759	Setiawan Priatmoko, Dávid Lóránt,,	A Story of a Cup of Coffee Review of Google Local Guide Review	STIE Pariwisata API Yogyakarta, Indonesia/ Szent Istvan University School of Economics and Regional Science Gödöllő, Hungary
11	14.40-14.50	2788	Desloehal Djumrianti , Augustus E. Oseso-Asare	Asian women's roles in family holiday: A case study of Indonesian females	Politeknik Negeri Sriwijaya , University of Sunderland, United Kingdom
12	14.50-15.00	2789	Desloehal Djumrianti , Augustus E. Oseso-Asare	Analysis of Daily Conversation for Online Drivers	Politeknik Negeri Sriwijaya , University of Sunderland, United Kingdom

13	15.00-15.10	2791	Muhamad Erwin, Ahmad Taqwa, Dicky Seprianto, Ahmad Zamheri	The Customary Philosophy of the Anak Dalam Tribe as part of the soul of the nation's law	Politeknik Negeri Sriwijaya
14	15.10-15.20	2612	Alhushori, Yusnizal Firdaus, Markoni Badri, Muhammad Yusuf	THE INFLUENCE OF LEADERSHIP STYLE, AND MOTIVATION WORK STRUCTURE TO MUARA ENIM COMMUNITY HEALTH CENTER (EQUATION STRUCTURAL METHOD APPROACH)	State Polytechnic Of Sriwijaya
15	15.20-15.30	2713	Ayu Puspasari	SETTLEMENT OF CASES OF TERMINATION OF EMPLOYMENT AT THE INDUSTRIAL RELATION COURT IN PALEMBANG CITY	Politeknik Negeri Sriwijaya
16	15.30-15.40	2845	Nur Rizka Erlianta, Marieska Lupikawaty, Titi Andriyani	The Effect of Financial Technology on Financial Inclusion in SMEs in Palembang City	Politeknik Negeri Sriwijaya

RUNDOWN TRACK 3 (Social Science)

ROOM : 8
 TIME : Wednesday, 11 November, 2020/ 13.00 - 16.30
 ARTICLES : 16
 MODERATOR : Dr. Sari Lestari ZR/ Dr. Rita Martini.

NO	Time	ID	AUTHORS	TITLE	AFFILIATION
1	13.00-13.10	2217	Sarikadarwati, Henny Yulsiati, Sandrayati, Susi Ardiani	The Effect Of Patient Satisfaction Levels On Competency And Facilities At Siti Khadijah Islamic Hospital, Palembang City	Polytechnic Of Sriwijaya
2	13.10-13.20	2579	Aladin, Evada Dewata, Yuliana Sari, Yuli Antina Aryani	The Role Of Small And Medium Enterprises (Smes) And Economic Growth In Indonesia: The Vecm Analysis	Politeknik Negeri Sriwijaya
3	13.20-13.30	2583	Rita Martini, Endah Widyastuti, Sukmini Hartati, Zulkifli, Riana Mayasari	Poverty In South Sumatra Province Is Viewed From Village Fund And Village Fund Allocation	Polytechnic State Of Sriwijaya
4	13.30-13.40	2602	Rosyarmaini, Maria Maria, Nurhasanah Nurhasanah, Yevi Dwitayanti	Impact Of Bumdesa Management On Padesa In Penukal Abab Lematang Ilir Regency	State Polytechnic Of Sriwijaya
5	13.40-13.50	2803	Sri Hartaty, Eka Jumarni F, Anggeraini O, L. Vera R.P.	Factors Affecting Economic Growth in Regencies and Cities in The Province of South Sumatra in 2010 - 2018	Politeknik Negeri Sriwijaya
6	13.50-14.00	2621	Indra Satriawan, Ardiyan Natoen,Periansya, Sopiyan AR	The Effect Of Local Government Characteristics And Bpk Audit Opinions On The Financial Performance Of Local Governments (Study On Local Governments In South Sumatra)	Sriwijaya State Polytechnic

7	14.00-14.10	2519	Neneng Miskiyah, Sari Lestari Zainal Ridho, Hadi Jauhari, Ketu Purnamasari	Dimensions Of Women's Empowerment	Sriwijaya State Polytechnic
8	14.10-14.20	2658	Edwin Frywaruwah, Bainil Yulina, Sulaiman, Siska Aprianti	The Effect of Entrepreneurial Competencies on Business Performance (empirical study on MSMEs of Palembang woven fabric)	Politeknik Negeri Sriwijaya
9	14.20-14.30	2756	Riza Wahyudi, Muhammad Thoyib, Firmansyah , Darul - Amri	Analysis of Marketing Mix Strategy on Consumer Value in Small and Medium Enterprises in Palembang, South Sumatera (Case Study of Palembang's Traditional Processed Food)	Politeknik Negeri Sriwijaya
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The Effect of Local Government Characteristics and BPK Audit Opinions on the Financial Performance of Local Governments (Study on Local Governments in South Sumatra)

Indra Satriawan^{1,*} Ardiyan Natoen¹ Periansya¹ Sopiyan AR¹

¹ *Department of Accounting, Sriwijaya State Polytechnic*

^{*} *Corresponding author. Email: indra72@polsri.ac.id*

ABSTRACT

This research aims to determine the effect of local government characteristics and the Supreme Audit Agency (BPK) audit opinions on the financial performance of the local governments studies at the Local Government in South Sumatra. Regional characteristics in this research use the Level of Regional Wealth (TKA) and the financial performance of local governments is measured by the Regional Financial Independence Ratio (RKKD). The research objects consisted of eighteen district, city and provincial governments in South Sumatra from 2016 to 2019. This research used secondary data using population data and processed using SPSS. The results showed that regional characteristics had a positive and significant effect on the financial performance of local governments, while BPK's opinion had a positive but insignificant effect on the performance of local governments in South Sumatra.

Keywords: *local government, BPK audit opinion and local government financial performance.*

1. INTRODUCTION

1.1. Background

In managing and regulating their own government affairs, the local government is given the obligation to submit accountability for the implementation of the Regional Budget (APBD) in the form of financial reports that have been audited by the Supreme Audit Agency (BPK). The Governor/ Regent/ Mayor submits a draft regional regulation concerning the accountability for the implementation of the Regional Budget (APBD) to the Regional People's Representative Council (DPRD) in the form of a financial report that has been audited by the Supreme Audit Agency (BPK), no later than 6 (six) months after the fiscal year ends.

On the other hand, nowadays the demands are increasingly being directed to the accountability that must be given by state administrators for the trust entrusted to them. In other words, the performance of government agencies, especially their financial performance, is getting more attention now, because people are starting to question the benefits they get from government agency services. There is a greater demand

from society for transparency and public accountability by public sector institutions (Masdiantini and Erawati, 2016). This has resulted in local governments being obliged to carry out regional financial management effectively and efficiently. So that this condition encourages the increasing need for measuring financial performance of state administrators who have received the mandate from the people. This requires performance measurement, which is an important component that can provide feedback on plans that have been implemented and to assess the accountability of local government financial performance in producing public services. Regional financial performance as a benchmark in determining financial policies and good government financial governance.

Government Regulation Number 12 of 2019 concerning Regional Financial Management states that "performance is the output/ result of activities/ programs that will be or have been achieved in connection with the use of budget with measurable quantity and quality". Meanwhile, financial performance is a measure of performance that uses financial indicators. Because it uses financial indicators, the right analytical tool to

measure financial performance is financial analysis (Hidayat and Ghozali, 2013).

The problem of decreasing the performance of the Local Government in South Sumatra in 2019 which is seen from the amount of Regional Incentive Fund Revenue (DID) and the high level of regional financial dependence on the central government based on Balancing Fund receipts as well as differences in the results of previous research, make the author is interested in researching and reviewing these factors on the government's financial performance. In addition, the authors are interested in Article 1 of Law Number 15 of 2006 concerning the Supreme Audit Agency which states that the Supreme Audit Agency (BPK) is the only state institution that has the duty and authority to conduct audits of the management and responsibility of State finances. In connection with this, it is necessary to examine whether the BPK Audit Opinion and Regional Original Revenue (PAD) are able to influence and improve government financial performance which is the goal of implementing regional autonomy.

From the description above, the researcher took the title of research on the effect of Local Government characteristics and BPK Audit Opinions on Local Government Financial Performance (Study on Local Government in South Sumatra).

1.2. Formulation of the problem

Based on the above background, the problem in this research is whether the characteristics of the Local Government and BPK Audit Opinions on the Financial Performance of the Local Government (Study on Local Government in South Sumatra).

2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Since 1976 there has been a theory called Agency Theory. In agency theory, two conflicting economic actors are explained, namely the principal and the agent. This theory is the main theory used in this research because it is able to explain the relationship between the Audit Opinion of the Supreme Audit Agency (BPK) on the financial performance of the Local Government of South Sumatra Province, in short, this theory is able to explain governance.

Based on agency theory, it describes the relationship between the community and the government, where the relationship arises because of a contract established by the community (as the principal) for the government (as an agent) that provides services for the benefit of the community. The community will supervise the objectives of the government. In carrying out this supervision, the community requires the government to be accountable for the management of resources entrusted to the government through financial reports.

2.1. Regional Original Revenue (PAD)

Based on Law Number 33 of 2004 concerning Financial Balance between Central and Local Government, Article 1 point 18, Regional Original Revenue is revenue obtained by regions and collected based on regional regulations in accordance with statutory regulations. According to Halim (2007: 96), Regional Original Revenue is revenue obtained by a region from sources within its own territory which is collected based on the applicable legislation. Original Regional Revenue as a source of regional revenue that needs to be increased in order to be able to bear part of the expenditures needed for government administration and development activities which increase every year so that a wide, real and responsible regional autonomy can be implemented (Darise, 2008: 25).

2.2. Regional Wealth Level (TKD)

In previous research, Mustikarini and Fitriasisi (2012) used PAD compared to total income as a proxy for measuring the level of regional wealth. According to Law no. 33 of 2004, Regional Original Revenue is revenue obtained by a region from sources within its own region which is collected based on regional regulations in accordance with the prevailing laws and regulations. So in this research the variable level of wealth is measured by the formula:

$$\text{Regional Wealth Level} = \frac{\text{PAD}}{\text{Total Income}} \times 100\% \dots\dots\dots (1)$$

2.3. Local Government Financial Performance

Financial performance is the result or achievement that has been achieved by company management in managing company assets effectively during a certain period. Financial performance is needed by companies to determine and evaluate the level of success of the company based on the financial activities that have been carried out (Rudianto: 2013: 189). Furthermore, measurement or performance measurement is defined as a financial and non-financial indicator of a job performed or the results achieved from an activity, a process or an organizational unit. Performance measurement is a form of accountability, where a higher assessment is a guide that must be met, performance measurement data can be a further program improvement.

Indicators to measure local government efforts to improve performance can use several ways to measure Regional Financial Performance, one of which is by using the Regional Financial Performance Ratio. Some of the ratios that can be used are: PAD Effectiveness Ratio, Regional Financial Efficiency Ratio, Conformity Ratio, Growth Ratio, and Regional Financial Independence Ratio. In this research, indicators to measure the regional financial performance of

researchers use the Regional Financial Independence Ratio (RKKD).

Regional Financial Independence Ratio (RKKD) shows the level of ability of a region to self-finance government activities, development and services to people who have paid taxes and levies as a source of revenue needed by the region. The ratio of regional financial independence is indicated by the amount of regional original revenue compared to regional revenue from other sources (transfer income), including: tax sharing, non-tax revenue sharing for natural resources, general allocation funds and special allocations, emergency funds and loans (Abdul Halim 2007: L-5). The formula used to calculate the Independence Ratio is:

$$RKKD = \frac{PAD}{Transfer\ Income} \times 100\% \dots\dots\dots (2)$$

The Ratio of Regional Financial Independence describes the dependence of regions on Transfer Income (external data sources). The higher the Regional Financial Independence Ratio means that the level of regional dependence on external assistance is lower and vice versa. The Ratio of Regional Financial Independence also describes the level of community participation in regional development. The higher the Regional Financial Independence Ratio, the higher the community's participation in paying local taxes and levies, which are the main components of Regional Original Revenue. The higher the people pay local taxes and levies, it shows that the level of community welfare is getting higher. As a guide in seeing the pattern of relationships with regional capabilities (from the financial side) the table can be presented as follows:

Table 1. Relationship Patterns and Regional Capability Levels

Financial Capability	Independence (%)	Relationship Pattern
Very low	0% - 25%	Instructive
Low	25% - 50%	Consultative
Moderate	50% - 75%	Participative
High	75% - 100%	Delegative

Source: *Reksohadiprojo and Thoha in Hermi Oppier (2013:82)*

2.4. Previous Research

Endri Parwanto, Puji Harto (2017) The effect of BPK Examination Results on Local Government Financial Performance The results show that the audit opinion and the timeliness of submitting local government financial reports have a significant positive effect, while the audit findings and audit follow-up have

no significant effect on the government's financial performance. area.

I Gusti Made Ary Anggara Tama (2018) The Effect of Regional Head Characteristics, Government Size, and Audit Findings on Regional Financial Performance. The results in this research indicate that audit findings have a significant negative effect on regional financial performance. Government size is not proven to be a factor determining financial performance in local government, and the characteristics of regional heads, only the tenure factor (variable) has a positive and significant effect on the financial performance.

Puja Rizqy Ramadhan (2018) The effect of Local Government Characteristics and BPK Audit Findings on Regency/ City Government Financial Performance. This research shows that the characteristics of local governments (size of the region, level of regional wealth, regional spending) and BPK audit findings (audit findings on SPI & audit findings on non-compliance with statutory provisions) have a simultaneous effect on the financial performance of district / municipal governments in North Sumatra.

Based on the description above, the framework in this research can be described as follows:

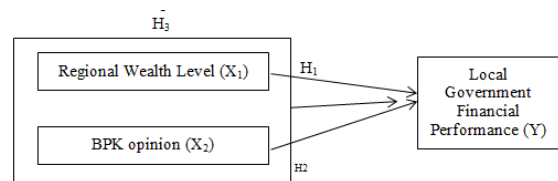


Figure 1. Framework

2.5. Hypothesis Development

From the framework above, the following hypothesis is compiled:

2.5.1. The Effect of the Regional Wealth Level on the Local Government Financial Performance Score

The amount and increase in Regional Original Revenue (PAD) contributions will greatly play a role in the independence of local governments or the performance of local governments (Florida, 2007 in Nugroho and Rohman, 2012). Sumarjo (2010) also explains that an increase in Regional Original Revenue (PAD) is a supporting factor of macroeconomic performance. Positive growth encourages investment so that investment will simultaneously stimulate improvements in regional infrastructure. Good regional infrastructure and high investment in an area will increase PAD. Adi (2006) in Sumarjo (2010) states that the increase in PAD should be supported by the increase in the public services quality. The good public services quality will reflect the good performance of the local government.

The description above is supported by the results of research by Wenny (2012) and research by Mustikarini and Fitriasisi (2012) which found that local government revenue has a positive effect on local government performance. Julitawati, et al (2012) also found that PAD affects the financial performance of district / city governments. Therefore, the hypothesis in this research is as follows:

Hypothesis 1: The level of regional wealth has a positive effect on the Local Government financial performance score.

2.5.2. Effect of BPK Audit Opinion on Local Government Financial Performance Scores

BPK opinion is an opinion of the examination on financial statements of the Local Government. The better the opinion given by the BPK illustrates the better the financial performance of the Local Government. Thus, the final hypothesis of this research is:

Hypothesis 2: BPK opinion has a positive effect on the financial performance of local governments,

2.5.3. The Influence of the regional wealth level and BPK Audit Opinion on the Financial Performance of Local Government

The regional wealth level and the dependence level of the central government and BPK Audit opinion will support each other and have a positive effect on the financial performance of Local Governments. The better this variable illustrates the better the financial performance of the Local Government. Thus, the final hypothesis of this research is:

Hypothesis 3: The regional wealth level and the Audit Opinion of BPK have a positive effect on the financial performance of local governments.

3. RESEARCH METHODOLOGY

3.1. Population and Sample

The method used for sample selection in this research is saturated sampling. Saturated sampling is a sampling technique when all members of the population are used as samples. Saturated sample is also called a census, where all members of the population are sampled. Hence, in this research, the samples are 18 (eighteen) district / city and provincial governments in the South Sumatra region.

3.2. Research variable

3.2.1. Dependent Variable

3.2.1.1. Local Government Financial Performance

Local Government financial performance is proxied by the Regional Financial Independence Ratio (RKKD)

which shows the level of a region's ability to self-finance government activities, development and services to people who have paid taxes and levies as a source of revenue needed by the region. The ratio of regional financial independence is indicated by the amount of regional original revenue compared to regional revenue from other sources (transfer revenue), including: tax sharing, non-tax revenue sharing for natural resources, general allocation funds and special allocations, emergency funds and loans (Abdul Halim 2007: L-5).

3.2.2. Independent Variable

The independent variables in this research are the regional wealth level, the dependence level on ventral government, and BPK Audit opinion.

3.3. Regional Wealth Level Variable

In previous research, Mustikarini and Fitriasisi (2012) used PAD compared to total revenue as a proxy for measuring the regional wealth level. According to Law no. 33 of 2004, Regional Original revenue is the revenue obtained by a region from sources within its own region which is collected based on regional regulations in accordance with the prevailing law and regulation. Regional Original revenue consists of local taxes, regional levies, the results of separated regional wealth management, and other legal regional revenue (Ardhani, 2011). Positive growth will stimulate investment, which will also boost improvements in regional infrastructure. It is expected that the improvement of regional infrastructure will improve the quality of public services.

3.4. BPK Audit Opinion

According to Masdiantini and Erawati (2016), basically, audit opinion both in the private sector and in the public sector is divided into four categories which are measured using an ordinal scale sorted from worst opinion to best opinion, namely (1) Not Expressing Opinion (TMP), (2) Not Fair (TW), (3) Fair with Exception (WDP), (4) Fair without Exception with Explanatory Paragraphs (WTP-DPP) and (5) Fair without Exception (WTP). However, in this research, the measurement for audit opinion is grouped into two categories, i.e.WTP is given 2 scores and not WTP is given one score (Dummy variable)

4. RESEARCH RESULTS AND DISCUSSION

4.1. Research result

4.1.1. Descriptive statistics

Based on the results of the test with SPSS, the descriptive statistics for the research data were obtained as shown in the table. 2 below:

Table 2. Descriptive Statistics Results

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Regional Wealth Level	72	,03	,39	,1003	,08748
BPK opinion	72	1,00	2,00	1,9722	,16549
Local Government Financial Performance	72	,03	,75	,1328	,15200
Valid N (listwise)	72				

Based on table 2, from all district, city, and provincial governments in the South Sumatra region that were sampled, counted for a period of 4 years and made the results of the objects in this research as much as (N) 72. The results of descriptive test obtained N value or the total test for each sample, the minimum value of each sample tested, the maximum value of each sample tested, the mean, and the standard deviation for each independent or dependent sample of each sample tested.

From the table above, the independent variables, namely Regional Wealth Tk and Local Government Performance, the minimum value (lowest) is 0.03 and the maximum (highest) value is 2 from the BPK Opinion variable.

4.1.2. Data Normality Test Results

Based on the test results with SPSS, the normality test results for the research data were obtained as shown in the table. 3 below:

Table 3. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		72
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	,02521177
	Absolute	,115
Most Extreme Differences	Positive	,115
	Negative	-,081
Kolmogorov-Smirnov Z		,979
Asymp. Sig. (2-tailed)		,293

a. Test distribution is Normal.

b. Calculated from data.

Table 3 states that the results of the normality test using the One-Sample Kolmogorov-Smirnov are presented in the table above, the Asymp value. Sig. (2-tailed) from the output above is 0.293, it can be concluded statistically that the independent and dependent variables in this research have normally distributed data because they have a significance value above 0.05 so that this research can be continued.

4.2. Multiple Linear Regression Analysis

Multiple linear regression analysis is used to determine statistically the relationship between the independent variables and the dependent variable. The regression model used in this research is as follows:

$$Y = a + bX_1 + bX_2 + e$$

The results of data test with multiple regression in the research shown in the table below:

$$Y = -0,13 + 1,713 X_1 - 0,003 X_2$$

4.3. Determination Coefficient Test R²

The determination coefficient reflects the magnitude of the influence of changes in the independent variables in carrying out changes in the dependent variable, with the aim of measuring the truth and goodness of the relationship between the variables in the model used.

To determine the effect of the influence of Local Government Characteristics (level of regional wealth, level of dependence on the central government) and BPK Audit Opinion on Local Government Financial Performance (Study on Local Government in South Sumatra), the results of the calculations shown in the following table.

Table 4. Results of the Determination Coefficient of R²

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,986 ^a	,972	,971	,02576

a. Predictors: (Constant), Opini BPK, Ketergantungan Daerah, Kekayaan Daerah

b. Dependent Variable: Kinerja Pemda

Source: Data processed by SPSS

4.5. t Statistical Test

To find out and test the relationship or influence of each independent variables on the Characteristics of Local Government and the Audit Opinion of the BPK on Local Government Financial Performance (Study on Local Government in South Sumatra). The estimation results from the model are as follows

Table 6. Partial Test Results (t Test)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,032	,037		-,870	,387
	Kekayaan Daerah	1,713	,036	,986	48,207	,000
	Opini BPK	-,003	,019	-,004	-,184	,855

Based on the results of the analysis presented in table 4, it is known that the determination coefficient for the regression model or Adjusted R Square between the Characteristics of Local Government (level of regional wealth, level of dependence on the central government) and BPK Audit Opinion on the financial performance of local governments is 0.971%. This value means that 97.1% of local government financial performance is influenced by the Characteristics of the Local Government and the Audit Opinion of the BPK. Meanwhile, 2.9% of local government financial performance is influenced by other variables that are not included.

4.4. F Statistical Test

This test is used to determine the effect of all independent variables on the dependent variable. The results of the Simultaneous Significance Test (Test F) are shown in the table below:

Table 5. The results of the Simultaneous Significance Test (Test F)

ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1,594	2	,797	1172,328	,000 ^b
Residual	,047	69	,001		
Total	1,640	71			

a. Dependent Variable: Kinerja Pemda

b. Predictors: (Constant), Opini BPK, Kekayaan Daerah

Source: Data processed by SPSS

Based on the table above, the significance level of 0.000 < 0.005 indicates that the variables of Local Government Characteristics (regional wealth level) and BPK Audit Opinion simultaneously have a significant effect on the financial performance of local governments. Thus, H3 is accepted.

Based on the table above:

1. The variable level of regional wealth has an effect on the financial performance of local governments. From the table above, the sig value is 0.000 < 0.05. Statistically, this variable affects the financial performance variable, so the level of regional wealth has a significant positive effect on the financial performance variable of local government. So it can be concluded that H1 is accepted.

2. BPK opinion variables affect the financial performance of local governments. From the table above, the sig value is 0.855 > 0.05. Statistically this variable has an effect on the financial performance variable, so the level of regional wealth has no significant effect on the variable of local government financial performance. So it can be concluded that H2 is rejected.

4.5. Discussion

4.5.1. The Influence of Regional Wealth Level on Local Government Financial Performance

Based on the analysis results, the regional wealth level variable has a significant effect on the financial performance of local governments. It is shown by the significance level of 0.000 which is less than 0.05. Based on the results of the regression test, it was found that the higher the level of regional wealth, there would be an increase of 1%, so there could be an increase in local government financial performance.

The level of regional wealth can be seen from the size of the PAD proxies owned by the local government. PAD is one of the sources of funding used by local governments in financing regional development which has implications for the services provided to the community (Sumarjo, 2010). In addition, PAD is the backbone of regional financing for providing services to the community. Local government with a large size and

large PAD should have a high performance score. If it turns out to have a low score, then it must evaluate its performance and understand that it has worse performance than the local government with the smaller size and less PAD. Local governments with large size and PAD are required to better manage and to better utilize the wealth they have for the sake of serving the community. The results in this research support the research of Mustikarini and Fitriyasi (2012) which concluded that the level of regional wealth as measured by PAD value on total local government revenue has a significant positive effect on the performance score of district / city governments. Sumarjo's research (2010) concludes that intergovernmental revenue measured by the amount of PAD has a positive effect on local government financial performance. In addition, Julitawati, et al (2012) concluded that PAD and balancing funds simultaneously and partially affect the financial performance of district / city governments in Aceh province. This research does not support the research of Wenny (2012) which concludes that PAD does not affect local government financial performance.

4.5.2. The Influence of BPK's opinion on Local Government Financial Performance

Based on the analysis results, the BPK opinion variable has no significant effect on the financial performance of local governments. It is shown by the significance level of 0.855 which is greater than 0.05. Based on the regression test results, it was found that if there was an increase or a better BPK opinion, there would be a decrease in the financial performance of the local government.

The results of this research are related to the BPK audit findings showing that the greater the number of BPK audit findings in a local government, the lower the performance score of the Local Government. This means that the Local Government must be more careful in matters of state financial management because this is not only related to accounting problems but also to compliance with existing regulations. The results in this research support the research of Mustikarini and Fitriyasi (2012) which concludes that the BPK audit findings have a significant negative effect on the performance scores of district / city and provincial governments.

5. CONCLUSION

Based on the results of the research, the conclusions obtained are:

1. The local government characteristics variables, namely the level of regional wealth, have a significant effect on the financial performance of the Local Government, while the BPK opinion has no significant effect on the financial performance of the Local Government.

2. Regional Wealth Level variable and BPK opinion variable have a significant effect on the financial performance of local governments.
3. Based on the determination test, it is known that the value of the determination coefficient for the regression model or Adjusted R Square between the Characteristics of Local Government (level of regional wealth, level of dependence on the central government) and BPK Audit Opinion on the financial performance of local governments is 0.971%. This value means that 97.1% of local government financial performance is influenced by the Characteristics of the Local Government and the Audit Opinion of the BPK. Meanwhile, 2.9% of local government financial performance is influenced by other variables that are not included.

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