

ABSTRAK

Determinan Manipulasi AkruaI Pada Laporan Keuangan Pemerintah Provinsi Se-Indonesia Di Era Pandemi COVID-19

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Penelitian ini bertujuan untuk menguji pengaruh *government size*, *fiscal distress*, *fiscal capacity*, dan sisa lebih perhitungan anggaran (SiLPA) terhadap praktik manipulasi akrual dalam laporan keuangan pemerintah provinsi di Indonesia selama era pandemi COVID-19. Penelitian ini merupakan studi kuantitatif dengan menggunakan data sekunder dari 34 pemerintah provinsi yang telah terbentuk paling lambat pada tahun 2020. Provinsi-provinsi yang baru dibentuk setelah tahun 2020 tidak termasuk dalam sampel penelitian. Periode pengamatan mencakup tahun 2020 hingga 2022, sehingga diperoleh total 102 observasi. Pemilihan sampel dilakukan menggunakan metode *purposive sampling* dengan kriteria tersebut. Analisis data dilakukan menggunakan regresi linear berganda melalui perangkat lunak EViews 12. Untuk menjaga konsistensi interpretasi koefisien, variabel manipulasi akrual dan *fiscal capacity* ditransformasikan menggunakan *signed-log*. Hasil penelitian menunjukkan bahwa secara parsial, *government size* berpengaruh negatif signifikan terhadap manipulasi akrual, *fiscal distress* berpengaruh positif signifikan, *fiscal capacity* berpengaruh positif namun tidak signifikan, dan SiLPA berpengaruh negatif signifikan. Secara simultan, keempat variabel tersebut berpengaruh signifikan terhadap manipulasi akrual dalam laporan keuangan pemerintah provinsi selama masa pandemi COVID-19.

Kata kunci: *Government Size, Fiscal Distress, Fiscal Capacity, SiLPA, Manipulasi AkruaI, Pandemi COVID-19*

ABSTRACT

Determinants of Accrual Manipulation in Indonesian Provincial Government Financial Reports During the COVID-19 Pandemic

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This study aims to examine the effect of government size, fiscal distress, fiscal capacity, and budget surplus (SiLPA) on accrual-based earnings management in the financial statements of provincial governments in Indonesia during the COVID-19 pandemic era. This is a quantitative study using secondary data from 34 provincial governments that were established no later than 2020. Newly established provinces after 2020 were excluded from the sample. The observation period covers the years 2020 to 2022, resulting in a total of 102 observations. The sample was selected using a purposive sampling method based on the stated criteria. Data analysis was performed using multiple linear regression with the assistance of EViews 12 software. To maintain the interpretability of coefficient signs, accrual manipulation and fiscal capacity variables were transformed using signed-log. The results show that, partially, government size has a significant negative effect on accrual manipulation, fiscal distress has a significant positive effect, fiscal capacity has a positive but insignificant effect, and SiLPA has a significant negative effect. Simultaneously, the four independent variables significantly influence accrual-based earnings management in provincial government financial reports during the COVID-19 pandemic period.

Keywords: Government Size, Fiscal Distress, Fiscal Capacity, SiLPA, Accrual Manipulation, COVID-19 Pandemic