ABSTRAK

Pengaruh *Government Size, Fiscal Capacity* dan *Fiscal Distress* Terhadap Manipulasi Akrual Pemerintah Provinsi di Indonesia

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Penelitian ini bertujuan mengetahui pengaruh *Government Size, Fiscal Capacity*, dan *Fiscal Distress* terhadap Manipulasi Akrual dalam pelaporan keuangan pemerintah provinsi di Indonesia. Sampel dalam penelitian ini berjumlah 34 pemerintah provinsi di Indonesia sehingga diperoleh 102 observasi. Data yang digunakan merupakan data sekunder yang berasal dari Laporan Keuangan Pemerintah Daerah (LKPD) yang telah diaudit oleh Badan Pemeriksa Keuangan Republik Indonesia (BPK RI) serta data Indeks Kapasitas Fiskal Daerah yang diterbitkan oleh Kementerian Keuangan Republik Indonesia. Penelitian ini menggunakan *Modified Jones Model* dalam menghitung Manipulasi Akrual. Metode analisis data yang digunakan adalah regresi data panel dengan bantuan perangkat lunak *EViews 13*. Hasil penelitian secara parsial menunjukkan bahwa *Government Size* tidak berpengaruh terhadap Manipulasi Akrual, sedangkan *Fiscal Capacity dan Fiscal Distress* berpengaruh positif signifikan terhadap Manipulasi Akrual. Secara simultan penelitian menunjukkan bahwa variabel *Government Size, Fiscal Capacity*, dan *Fiscal Distress* berpengaruh signifikan terhadap Manipulasi Akrual pada pemerintah provinsi di Indonesia.

Kata Kunci: *Government Size, Fiscal Capacity, Fiscal Distress dan* Manipulasi Akrual.

ABSTRACT

The Effect of Government Size, Fiscal Capacity and Fiscal Distress on Provincial Government Accrual Manipulation in Indonesian

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This study aims to determine the influence of Government Size, Fiscal Capacity, and Fiscal Distress on Accrual Manipulation in the financial reporting of provincial governments in Indonesia. The sample in this study amounted to 34 provincial governments in Indonesia, so 102 observations were obtained. The data used are secondary data from the Regional Government Financial Statements (LKPD) which have been audited by the Audit Board of the Republic of Indonesia (BPK RI) as well as the Regional Fiscal Capacity Index data published by the Ministry of Finance of the Republic of Indonesia. This study uses the Modified Jones Model in calculating Accrual Manipulation. The data analysis method used was panel data regression with the help of EViews 13 software. The results of the study partially showed that Government Size had no effect on Accrual Manipulation, while Fiscal Capacity and Fiscal Distress had a significant positive effect on Accrual Manipulation. Simultaneously, the study showed that the variables Government Size, Fiscal Capacity, and Fiscal Distress had a significant effect on Accrual Manipulation in provincial governments in Indonesian.

Keywords: *Government Size, Fiscal Capacity, Fiscal Distress and Accrual Manipulation.*