ABSTRACT

THE INFLUENCE OF GOVERNMENT CHARACTERISTICS ON THE FINANCIAL DISTRESS CONDITIONS OF REGIONAL REGIONAL AND CITY GOVERNMENTS IN LAMPUNG PERIOD 2017-2019
(Empirical study on district and city governments registered with the Ministry of Finance's DJPK and LKPD 2017-2019)

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The dependent variable in this research is financial distress, while the independent variables in this research are financial independence, regional income, population, administrative age, area area, and spending alignment. The sampling method in this research uses purposive sampling with empirical studies on government financial reports registered with the DJPK Ministry of Finance and regional government finance (LKPD) for 2017-2019. This research data is secondary data which was analyzed using multiple linear regression with the IBM SPSS Statistics 20 analysis tool. The results of this research show that measures of financial independence, regional income, population, administrative age, area area, and spending alignment influence financial distress behavior.

Key words: *financial independence, regional income, population, administrative age, area, expenditure alignment.*

viii