EVALUATION OF THE IMPACT OF LOCAL GOVERNMENT FINANCIAL PERFORMANCE ON ECONOMIC GROWTH WITH GENDER EQUALITY AS A MEDIATION VARIABLE

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Info Artikel	Abstract
	This study aims to find empirical evidence whether economic growth in districts/cities in Indonesia during 2018-2020 is influenced by financial performance in the form of independence ratios, compatibility ratios, effectiveness ratios, efficiency ratios, and growth ratios. This is because economic growth is very important and needed to open opportunities for regions to reduce the number of unemployed and reduce the number of poor people. The population used in this research is all regencies and cities in Indonesia in 2018-2020. The sample selection was carried out using a purposive sampling method, with a final sample size of 146 samples from 46 districts/cities in Indonesia during the 2018-2020 research period. This study uses a multiple linear regression testing model that is tested with the help of SmartPLS. This research concludes that there is an influence between gender equality and economic growth, the ratio of independence and gender equality, and the ratio of harmony to gender equality. Meanwhile, from this study it can also be concluded that there is no influence between efficiency ratios on gender equality, efficiency ratios on economic growth, and independence ratios on economic growth.

INTRODUCTION

Economic growth is the ability of an area to provide the need for goods and services to the community in large quantities, thus allowing for an increase in living standards (Wadma, 2015); (Arifin, 2018). Economic growth is a process of increasing per capita output continuously in the long term and is one of the indicators of development success, so high economic growth will usually increase the welfare of the people (Sukirno, 2016). Here, economic growth has a very important role for a region or even a country, this is because economic growth is used as a benchmark that sees the progress of a country and how the results of development are carried out in the current period. Thus there is a link between economic growth and the financial performance of a region (Annisa, 2017). Performance related to the budget is financial performance in the form of a comparison between the components contained in the budget (Kumpangpune, Saerang and Engka, 2019). Financial performance is a performance measure that uses financial indicators (Aisyiah, Darminto. and Husaini, 2013). Analysis of financial performance is basically carried out to assess past performance by conducting various analyzes in order to obtain a financial position that represents the reality of the entity and potential performance that will continue. According to Halim (2016) financial analysis is an attempt to identify financial characteristics based on available financial reports. The ability of local governments to manage their finances is outlined in the Regional Revenue and Expenditure Budget (Sijuang, 2014). Increased economic growth is expected to be able to encourage increased gender equality as emphasized by the United Nation Development Program (UNDP) (Saputri, 2022). Gender is generally interpreted not as differences in sex, but differences in roles, behaviors, activities, and socially constructed attributes in society between men and women (Fujiati, 2014). Gender is also harmony in social and economic roles. Gender equality from the results of economic development can be increased through efforts to increase economic growth by encouraging the role of women in economic development (Manembu, 2017); (Sedarmayanti, 2004).

Based on data from the Central Bureau of Statistics(BPS), Indonesia's economy in the second quarter of 2020 compared to the second quarter of 2019 experienced a growth contraction of 5.32 percent. Growth contraction occurred in almost all business fields. The business fields that experienced a significant growth contraction were Transportation and Warehousing, Provision of Accommodation and Meals and Drinks. As well as the Manufacturing Industry, which has a dominant role, also experienced a contraction in growth. The spatial structure of the Indonesian economy in the second quarter of 2020 was still dominated by the province group in Java Island which contributed 58.55 percent to Gross Domestic Product, followed by Sumatra Island with 21.49 percent, Kalimantan Island 8.04 percent, and Sulawesi Island 6.55 percent, and

the remaining 5.37 percent contributed by other islands which include Bali and Nusa Tenggara, and Maluku and Papua respectively by 3.00 percent and 2.37 percent. The impact of the COVID-19 pandemic greatly affected the economic performance of the province group on Java Island, which experienced a growth contraction of 6.69 percent, followed by the provincial group on Bali and Nusa Tenggara Islands by 6.29 percent. Based on the above phenomenon, this study aims to analyze the effect of financial ratios which include the independence ratio, efficiency ratio, harmony ratio, and growth to economic growth ratio by using the gender equality index as a mediating variable in the financial reports of local governments in Indonesian districts/cities in 2010. 2018-2020. The impact of the COVID-19 pandemic greatly affected the economic performance of the province group on Java Island, which experienced a growth contraction of 6.69 percent, followed by the provincial group on Bali and Nusa Tenggara Islands by 6.29 percent. Based on the above phenomenon, this study aims to analyze the effect of financial ratios which include the independence ratio, efficiency ratio, harmony ratio, and growth to economic growth ratio by using the gender equality index as a mediating variable in the financial reports of local governments in Indonesian districts/cities in 2010. 2018-2020. The impact of the COVID-19 pandemic greatly affected the economic performance of the province group on Java Island, which experienced a growth contraction of 6.69 percent, followed by the provincial group on Bali and Nusa Tenggara Islands by 6.29 percent. Based on the above phenomenon, this study aims to analyze the effect of financial ratios which include the independence ratio, efficiency ratio, harmony ratio, and growth to economic growth ratio by using the gender equality index as a mediating variable in the financial reports of local governments in Indonesian districts/cities in 2010. 2018-2020.

This research is different from previous research conducted by Astuti (2015); Fatmawati and Syafitri (2021); as well as Amalia and Akbar (2022); that is, the researcher added the Gender Equality variable which is thought to be very crucial in determining financial performance on economic growth.

Literature review
Economic growth

Economic growth is the development of activities in the economy that causes the goods and services produced by society to increase. Economic growth in an area can be measured by comparing the current year's GRDP with the previous year's GRDP. One of the factors that can encourage higher regional capabilities is economic growth (Sukirno (2011: 9). Economic growth is also defined as an increase in economic activity in an area which will have an impact on the level of prosperity and regional independence. This growth will occur if all stakeholders in the regions cooperate in improving the quality of economic activity (Havid et al, 2011).

Gender equality

Gender equality means that women and men enjoy the same status, and have the same conditions and potential to realize their rights as human beings and contribute to national, political, economic, social and cultural development (Agnes, 2016). The more opportunities given to women for public roles, the greater the prosperity of Indonesian society. Given that the female population is almost the same as the male population (Samsul, 2018).

Financial performance

Regional government financial performance is the level of achievement of a work result in the area of regional finance which includes regional revenues and expenditures using financial indicators determined through a policy or statutory provision during one budget period (Nurul, 2019). This form of performance is in the form of financial ratios formed from elements of the Regional Head Accountability Report in the form of APBD calculations. So that conclusions can be drawn regarding regional financial performance, namely that Regional Financial Performance is the result of achievements obtained from planned activities which are measured using financial indicators aiming to determine the ability of regions to manage their finances by calculating several ratios proposed by Halim (2013).

Independence Ratio

Regional Financial Independence Ratio The independence ratio describes the region's dependence on external funding sources. The higher the ratio of independence means that the level of regional dependence on external assistance (especially the central and provincial governments) is lower and so should according to Halim, (2002).

Efficiency Ratio

The efficiency ratio describes the comparison between the amount of costs incurred to obtain revenue with the actual income received. Local government is said to be efficient if the ratio achieved is less than one or below 100% (Pramono, 2014: 24). In this case, the assumption is that expenses are spent according to their needs, and fulfill what is planned. (Syamsudin et al, 2015).

Compatibility Ratio

According to (Marina, 2018) the Harmony Ratio describes how local governments prioritize the optimal allocation of their funds to Operational Expenditures and Capital Expenditures. The higher the percentage of funds allocated for Operational Expenditure means that the percentage of Capital Expenditures used to provide infrastructure for the community's economy tends to be smaller. Local governments with high levels of income tend to have a higher share of operational spending than local governments with low levels of income (Mahmudi, 2016).

State of the art

Table 1. State of the Art

No.	Author	Research focus	Proxies (measurements)	Results
1.	Samalu Wadma (2016)	The relationship between financial performance and economic growth, unemployment and poverty	The independence ratio is measured by dividing PAD by total revenue, the effectiveness ratio is calculated using realized PAD divided by the PAD budget, the efficiency ratio is proxied by the realization of regional expenditure divided by the realization of regional income, and the growth ratio is divided by the reduction in economic growth when it is reduced by previous growth divided by economic growth previously.	The independence ratio, effectiveness ratio, growth ratio, and efficiency ratio significantly affect economic growth.

2.	Alfira Rizky Amalia And Fajar Syaiful Akbar (2022)	Analysis financial performance on economic growth	The independence ratio is measured by dividing PAD by total revenue, the effectiveness ratio is calculated using realized PAD divided by the PAD budget, the efficiency ratio is proxied by the realization of regional expenditure divided by the realization of regional income, and the growth ratio is divided by the reduction in economic growth when it is reduced by previous growth divided by economic growth previously.	The independence ratio, the effectiveness ratio, and the growth ratio do not significantly influence economic growth. Meanwhile, the efficiency ratio affects economic growth.
3	Yaya and Saipudin (2022)	Analysis of the effect of regional financial performance on economic growth in Kotabaru District	The effectiveness ratio is calculated using the realization of PAD divided by the PAD budget and the efficiency ratio is proxied by the realization of regional expenditure divided by local revenue realization.	Effectiveness ratios and efficiency ratios have an impact on economic growth.

| 4 | Muhammad Azhari, Andria Zulfa, and Murtala (2020) | The influence of regional financial ratios on the economic growth of districts/cities in Aceh province | The independence ratio is measured by dividing PAD by total revenue, the effectiveness ratio is calculated using realized PAD divided by the PAD budget, the efficiency ratio is proxied by the realization of regional expenditure divided by the realization of regional income, and the growth ratio is divided by the reduction in economic growth when it is reduced by previous growth divided by economic growth previously. | Independence ratio, effectiveness ratio, and efficiency ratio significantly influence economic growth. Meanwhile, the growth ratio affects economic growth. |
| 5 | Noni Kumpangpune, David PE Saerang, and Daisy SM Engka (2019) | The influence of regional financial performance on economic growth and its impact on poverty in Belitung City. | The independence ratio is measured by dividing PAD by total revenue and the effectiveness ratio is calculated using the realization of PAD in various PAD budgets. | The ratio of independence and the ratio of effectiveness has no effect on economic growth. |

RESEARCH METHODS

Data and Samples

According to Nugraha (2017), data is a collection of information or values obtained from observation of an object, data can be in the form of numbers and can also be in the form of symbols or characteristics. In this study, the data used is secondary data. Data collection techniques in this study were carried out using quantitative methods, where the data used is expressed in numbers and the results of calculations and measurements.

The secondary data used in this research is in the form of reports on the realization of the regional budgets of 110 districts/cities in Indonesia for 2018-2020 which were taken directly to the Supreme Audit Agency of the Republic of Indonesia, data on economic growth for districts/cities in Indonesia for 2018-2020 and gender inequality data for 2018-2020. 2018-2020 obtained from the Central Bureau of Statistics (BPS).

The purpose of this study is to analyze whether the independence ratio, efficiency ratio and compatibility ratio affect economic growth with gender equality as mediation, based on the financial reports of districts/cities in Indonesia. This study uses a random sampling selection procedure.

Operational definition and measurement of variables

The independent variables and the dependent variables of this study can be explained in the following table:

Table 2. Operational Definition and Variable Measurement

No	Variable	Type	Symbol	Measurement	Information
1	Independence Ratio	Independent	KEM	KEM = (PAD/Total Income) x 100%	This ratio shows the ability of the Regional Government to finance its own government activities, development and service to the people who have pay taxes and retribution as a source of income needed by the region.

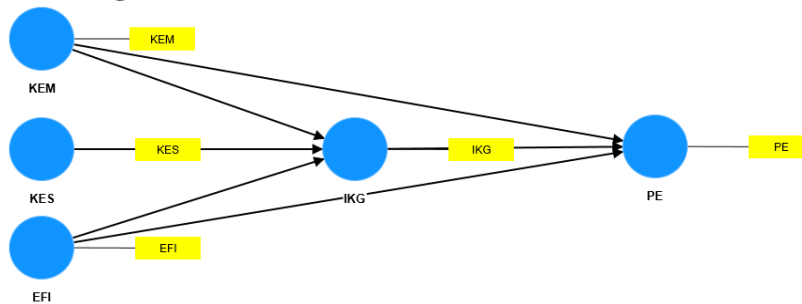| 2	Compatibility Ratio	Independent	KES	KES = (Capital Expenditure/Regional Expenditure) x 100%	This ratioused to determine the portion of regional expenditure allocated for investment in the form of capital expenditure in the relevant fiscal year
3	Efficiency Ratio	Independent	EFI	EFI = (Total Realized Regional Expenditures/ Total Realized Regional Revenues) x 100%	This ratio is a ratio that describes the comparison between the amount of spending that isissued by government areacompared to actual income(acceptance) that accepted.
4	Growtheconomy	dependent	PEK	PEK = GRDPt	Shows the extent of activityeconomy generate additional income for the community in a certain period. which indicatorused for measuring economic growth in a region is the growth rate of real Gross Regional Domestic Product (GRDP).

5	Gender equality	Mediation	IKG	The ratio of the gender inequality index expressed as a percentage	Referring to something equal situation between inside men and womenfulfillment right and obligations

RESULTS AND DISCUSSION

Measurement Model (Outer Model)

The following is the result of the measurement model.

Figure 1. Outer Model

Source: Data processed by SmartPLS, 2023

Table 3. R2 Test Results

Model	R Square	Adjusted R Square
Economic growth	0.030	0.021
Gender equality	0.112	0.104

Source: Results of SmartPLS data processing, 2023

Table 2 presents the results of R2 from this research model, the economic growth variable is 0.021 or 2.1%, which means that economic growth is explained by the independence ratio, efficiency ratio, and harmony ratio, while the remaining 97.90% is explained by other variables outside the research This. Then, the gender equality variable has a coefficient of determination of 0.104 or 10.40%, which means that variations in the gender equality variable are explained by the independence ratio, efficiency ratio, and compatibility ratio, while the remaining 89.60% is explained by

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other variables outside this study.

Then the goodness of fit assessment uses Q-square with the calculation:

$$Q \text{ square} = 1 - [(1-R21) \times (1-R22)]$$
$$= 1-[(1-0.021) \times (1-0.104)]$$
$$= 1 - (0.979 \times 0.896)]$$
$$= 1 - 0.877$$
$$= 0.123$$

This means that the results of this analysis show that the Q square value is 0.123, meaning that the level of model diversity shown by the independent variables in explaining the dependent variable is 0.123 or 12.30% and the remaining 87.70% is still influenced by other factors. Thus, from these results, this research model can be stated to have good goodness of fit.

Table 4. SRMR Analysis Results

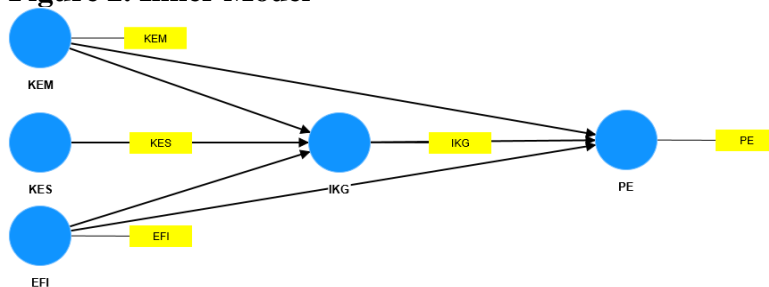|	Saturated Model	Estimated Model
SRMR	0.000	0.061
d_ULS	0.000	0.055
d_G	0.000	0.013
Chi-Square	0.000	21,670
NFIs	1,000	0.740

Source: Results of SmartPLS data processing, 2023

In 5 SmartPLS calculations, the SRMR results for the reflective research model were 0.061. Because the results of SRMR (0.061) <0.08 which means the research model is included in the good fit category.

Structural Model (Inner Model)

SAfter testing the outer model, the next step is to test the inner model.

Figure 2. Inner Model

Source: Results of SmartPLS data processing, 2023

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Testing the structural relationship model serves to explain between the variables in the study. Structural model testing is done through the t test. The basis used in testing the hypothesis directly is the output image and the values contained in the output patch coefficients and indirect effects. The following is a complete explanation of hypothesis testing.

Table 5. Hypothesis Testing and Direct Relationships

	Original Sample (O)	Sample Means (M)	Standard Deviation (STDEV)	Statistics (|O/STDEV|)	P Value
EFI→IKG	0.101	0.068	0.085	1.193	0.233
EFI→PE	0.010	0.005	0.027	0.362	0.717
IKG→PE	0.172	0.171	0.059	2,931	0.003
KEM→IKG	-0.182	-0.247	0.081	2,265	0.024
KEM→PE	0.074	0.066	0.058	1,279	0.201
KES→IKG	0.266	0.244	0.060	4,452	0.000

Source: Data processed by SmartPLS, 2023

Statistical testing of each relationship that was hypothesized using PLS was carried out by simulation, namely by bootstrapping the sample. Following are the results of the PLS analysis using the bootstrapping method:

Table 6. Hypothesis Test Results

No	hypothesis	Analysis	Conclusion
1	EFI→IKG	• P-value = 0.233 • t-statistic = 1.193 t-table = 1.649	The results show that the t-statistic > t-table is 1.193 <1.649 and the p-value (0.233) > 0.05, so H1 is rejected which means there is no effect between the efficiency ratio on gender equality.
2	EFI→PE	• P-value = 0.717 • t-statistic = 0.362 t-table = 1.649	The results show that the t-statistic > t-table is 0.362 <1.649 and the p-value (0.717) > 0.05, so that H2 is rejected which means that there is no influence between the efficiency ratio on economic growth.

3	IKG→PE	• P-value = 0.003 • t-statistic = 2.931 t-table = 1.649	The results show that the t-statistic > t-table is 2.931 > 1.649 and the p-value (0.003) < 0.05, so H3 is accepted which means that there is an influence between gender equality on economic growth.
4	KEM→IKG	• P-value = 0.024 • t-statistic = 2.265 t-table = 1.649	The results show that the t-statistic > t-table is 2.265 > 1.649 and the p-value (0.024) <0.05, so that H4 is accepted, which means that there is an influence between the ratio of independence on gender equality.
5	KEM→PE	• P-value = 0.201 • t-statistic = 1.279 t-table = 1.649	The results show that the t-statistic > t-table is 1.279 <1.649 and the p-value (0.201) > 0.05, so H5 is rejected which means there is no influence between the ratio of independence on economic growth.
6	KES→IKG	• P-value = 0.000 • t-statistic = 4.452 t-table = 1.649	The results show that the t-statistic > t-table is 4.452 > 1.649 and the p-value (0.000) < 0.05, so that H6 is accepted, which means that there is an influence between the concordance ratio on gender equality.

Source: Results of data processing with SmartPLS, 2023

CONCLUSIONS AND RECOMMENDATIONS

This research concludes that there is an influence between gender equality and economic growth, the ratio of independence and gender equality, and the ratio of harmony to gender equality. Meanwhile, from this study it can also be concluded that there is no influence between efficiency ratios on gender equality, efficiency ratios on economic growth, and independence ratios on economic growth.

For future researchers, it is hoped that they can increase the number of research samples where this will increase the quality of the research to be carried out. Future researchers who are interested in conducting studies in the same field are expected to be able to explore other independent variables that aim to find out other variables that are not used in this study that can affect economic growth.

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