

ABSTRACT

In 2020 in various countries there is pandemic, COVID-19 including Indonesia, the development of the spread of COVID-19 very rapid has resulted in a decrease in state income. The government's ability to manage its finances can be measured by analyzing regional financial performance. The ratio used by researchers to measure the government's financial performance is the effectiveness ratio.

This study was conducted to determine the simultaneous and partial effect of government size, local revenue, and intergovernmental revenue on local government financial performance during the pandemic COVID-19. The sample of this research is the financial statements of 34 provinces in Indonesia for two years, namely semester 1 2019 and semester 1 2020.

This research uses quantitative methods with descriptive research types and hypothesis testing. The hypothesis was tested using purposive sampling analysis, so that the sample in this study was 32 provinces in Indonesia with a two-year research period from semester 1 2019 and semester 1 2020. So that 64 samples were obtained.

The results of this study indicate that the variables of government size, local revenue, and intergovernmental revenue have a simultaneous effect on the financial performance of local governments during the pandemic COVID-19. Partially, the variables of government size and intergovernmental revenue have a positive effect on the financial performance of local governments. While the local revenue variable does not significantly affect the financial performance of local governments during the pandemic COVID-19.

For further researchers, it is expected to increase the period to an annual range so that the research results obtained are expected to be more detailed. In addition, for future researchers, it is hoped that in measuring the financial performance of local governments, other measurements can be used such as efficiency ratios, dependency ratios, growth ratios, and independence ratios.

Keywords: *COVID-19, government size, local revenue, intergovernmental revenue, and local government financial performance*