

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *Short term solvency*, *Long term solvency*, dan *Budgetary solvency* dalam memprediksi status fiskal *distress* pemerintah daerah di Provinsi Sumatera Barat. Penelitian ini menggunakan data sekunder yaitu laporan keuangan pemerintah daerah kabupaten dan kota di Provinsi Sumatera Barat periode 2018-2022 yang diperoleh dari website resmi masing masing kota dan kabupaten di Provinsi Sumatera Barat. Sampel dalam penelitian ini ditentukan dengan Teknik sensus, yaitu dengan menjadikan seluruh populasi sebagai sampel penelitian, sehingga diperoleh 19 sampel kabupaten dan kota. Metode analisis yang digunakan adalah regresi logistik biner.

Variabel dependen dalam penelitian ini adalah *fiscal distress* dan variable independence adalah *short term solvency*, *long term solvency*, dan *budgetary solvency*. Dari hasil penelitian diperoleh bahwa *budgetary solvency ratio* berpengaruh negative dan signifikan terhadap *fiscal distress*, sedangkan *short term solvency* dan *long term solvency* tidak berpengaruh signifikan terhadap *fiscal distress* pada pemerintah daerah kabupaten dan kota di Provinsi Sumatera Barat.

Kata Kunci: *Short term solvency*, *Long term solvency*, *Budgetary solvency Ratio*, dan *Fiskal Distress*

ABSTRACT

This study aims to analyze the influence of Short term solvency, Long term solvency, and Budgetary solvency in predicting the fiscal distress status of local governments in West Sumatra Province. The study uses secondary data from the financial reports of district and city governments in West Sumatra Province for the period 2018-2022, obtained from the official websites of each city and district in West Sumatra Province. The sample in this study was determined using a census technique, which involves taking the entire population as the sample, resulting in 19 district and city samples. The method of analysis used is binary logistic regression.

The dependent variable in this study is fiscal distress, and the independent variables are short term solvency, long term solvency, and budgetary solvency. The results of the study indicate that the budgetary solvency ratio has a negative and significant effect on fiscal distress, while short term solvency and long term solvency do not have a significant effect on fiscal distress in district and city governments in West Sumatra Province.

Keywords: *Short term solvency, Long term solvency, Budgetary solvency Ratio, Fiscal Distress*