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DO ACCOUNTABILITY, POPULATION QUALITY, ORGANIZATIONAL SIZE, ECONOMIC GROWTH AND COVID-19, AFFECT REGIONAL INDEPENDENCE

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Abstract: This study is a quantitative study to test whether accountability, population quality, organizational size, economic growth, and covid-19, affect regional independence. The study was conducted for the scope in Java. The data used in this study are secondary data obtained through the Central Statistics Agency. Data was taken from the Central Statistics Agency for the period 2013 to 2021. Data analysis used multiple linear regression with the STATA application. The results of the statistical test show that the accountability variable (opinion) p-value is 0.001, which means that accountability significantly affects regional independence, as well as the population quality variable indicated by the HDI. The p-value for the HDI is 0.000 which can be said that the HDI significantly affects regional independence. The same results are also shown by the variable organizational size (SIZE) which indicated by the assets owned by the regional government (ASETKAP), the p-value of the size of the regional government is 0.000. This means that the size of the government significantly affects regional independence. The variables COVID-19 (COVID) and economic growth (ADHBKAP) also have a significant positive influence.

Keywords: *Regional independence, accountability, regional size, population quality, economic growth*

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1. Introduction

Decentralization is the delegation of government authority by the central government to autonomous regions to regulate and manage government in the unitary state system of the Republic of Indonesia. Decentralization has provided fundamental implications, especially related to fiscal policy and government administration policies in Indonesia which were previously very centralistic. Decentralization as a system in the implementation of state government is an inseparable part of the ideals to form and build the governance of the independent Unitary State of the Republic of Indonesia as mandated in Article 18 of the 1945 Constitution. The decentralization system is present as a form of encouragement to form a democratic government where all elements of society are expected to be able to participate and be responsible for the government process. One of the concrete steps taken by the government to realize this decentralization system is implemented in the form of regional autonomy policies marked by the birth of Law Number 22 of 1999 concerning Regional Government and Law

Number 25 of 1999 concerning Financial Balance between the Central Government and Regional Governments.

Regional autonomy is commonly interpreted as the rights, authorities and obligations of regions to regulate and manage their households. These rights are obtained through the transfer of government affairs from the central government to the regional government by the conditions and capabilities of the region concerned (Djohermansyah, 1992). Granting autonomy to areas is not merely a matter of achieving efficiency from a system and method of organizing government administration. The main purpose of granting autonomy to regions is actually to democratize government (Soemardi, 1988). Mardiasmo (2002) also added that several missions actually contained in the implementation of regional autonomy. First, creating efficiency and effectiveness in managing regional resources. Second, improving the quality of public services and public welfare. Third, empowering and creating space for the society to participate in changes to the regional government financial management system.

Handayani (2009) explains that autonomy brings two specific implications for regional governments, namely increasing economic costs as well as efficiency and effectiveness. Thus, it can be seen that the implementation of fiscal decentralization requires adequate funds, especially for implementation at the regional level (Rondinelli, 1989). Khusaini (2006) stated that decentralization is a form of transfer of responsibility, authority, and resources, both personnel, funding and several other things from the central government to the regional government. In 2009, the results of Adi's research (2009) added that decentralization can also be interpreted as the delegation of authority in the field of budget or financial receipts, both administratively and in its utilization, regulated or carried out by the central government. It is undeniable that the demands for the provision of public services and the achievement of national development goals are increasing due to regional autonomy. To meet these demands, based on Law Number 25 of 1999 as last amended by Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, one of which regulates the distribution of financial resources from the central government to regional governments using the principle of money follow function, namely the transfer of regional authority which is also accompanied by the transfer of financing sources that were previously still held by the central government (Mahi, 2005). This source of financing is called the Transfer Fund or Balancing Fund. Considering that regional autonomy within the framework of decentralization is a form of broad, real, and responsible autonomy, then every right, authority, and obligation given to the region should be balanced with an increase in the performance of the regional government.

One of the goals of decentralization is to achieve regional independence, especially in supporting the implementation of regional development and growth, excellent service to the society to develop all regional potential optimally (Haryanto, 2018). The aspects of regional independence and future economic prospects then become keywords that must be realized in the implementation of good governance. Regional financial independence is the government's ability to finance its government activities, development, and services to the society who have paid taxes and levies as a source of income needed by the region.

Thus, decentralization must also be interpreted as the transfer of financial management authority from the central government to regional governments, which we call fiscal decentralization. Fiscal decentralization as a form of transfer of autonomy in the financial sector to regions is a process of increasing the role and empowerment of areas in development (Oates, 1972, 2011). Fiscal decentralization also results in the shift of several responsibilities for revenue and/or expenditure to lower levels of government (Bawono, 2008). From a theoretical perspective, the implementation of fiscal decentralization is also based on achieving regional independence, especially in supporting the implementation of regional development and growth as well as excellent service to the society (Agustina, 2013). Litvak (1998) stated that by achieving this aspect of independence, regions will be able to develop their potential in optimal capacity.

Furthermore, Sularso & Restianto (2011) stated that regional independence will have a positive impact on reducing the burden of dependence on the APBN. Thus it can be stated that regional independence should be able to bring regional welfare which will ultimately bring national welfare. Regional independence shows the ability of the region to manage and finance regional development and services. The higher the level of regional independence, the more the region can finance development and services provided for the prosperity and welfare of the people. The implementation of decentralization in Indonesia began in 1999 with the enactment of Law Number 22 of 1999 concerning Regional Government. Although decentralization has been implemented for around 30 years, not many regional governments are independent. The results of the 2020 LKPP Review show that the implementation of decentralization in Indonesia still faces various problems, including regional independence. The results of the analysis of the Fiscal Independence Index (IKF) in 2020 show that most regional governments fall into the "Not Independent" category. The 2020 IKF data can be seen briefly in Table 1.

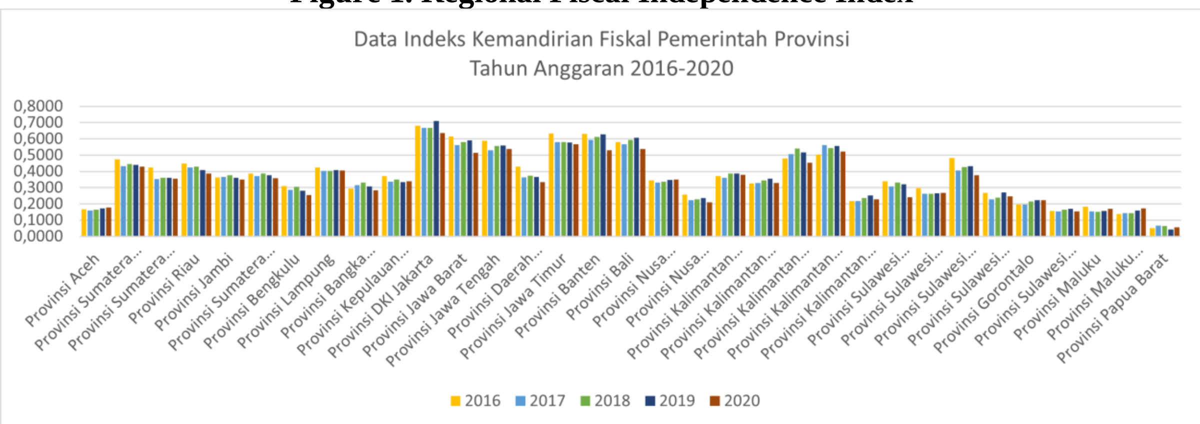
Table 1. Fiscal Independence Index 2020

No	Status	Number of Local Governments	Percentage
1.	Independent	10	1,99%
2.	Towards Independence	50	9,94%
3.	Not Yet Independence	443	88,07%
Total		**503**	**100%**

Source: Report of the Review of Fiscal Independence of Regional Governments in 2020

A summary of the regional independence map from 2016 to 2020 per province can be seen in Figure 1.

Figure 1. Regional Fiscal Independence Index



Source: Report of the Review of Fiscal Independence of Regional Governments in 2020

DKI Jakarta Province is the province with the highest Regional Fiscal Independence Index from 2016 to 2020. This ranking is followed by other provinces in Java, including West Java, Central Java, East Java, Banten, and Bali. This shows that independent regions are still centered in Java-Bali. Meanwhile, West Papua Province has consistently been the region with the lowest Fiscal Independence Index compared to other provinces for 5 consecutive years.

Research related to regional independence has been conducted by Tahar & Zakhiya (2011) and Andriani & Wahid (2018) who studied the influence of transfer funds on regional independence. Marizka (2013) studied the influence of regional original income, revenue-sharing funds, general allocation funds, and special allocation funds on the level of regional financial independence in Regencies and Cities in West Sumatra. A similar study is the study by Apriana & Suryanto (2010) which highlights the relationship between capital expenditure and regional independence. Nggilu (2016) examined the influence of regional taxes and regional levies on regional financial independence in district/city governments in Gorontalo Province. Research related to regional independence mostly focuses on transfer funds, regional taxes, regional levies, and spending. Meanwhile, research on regional independence related to accountability, size, population quality, and economic growth is still rare, so researchers want to try to conduct research related to this. The focus and purpose of this study are to try to see and analyze the influence of accountability, organizational size, population quality, and economic growth on regional independence. The locus of this research was conducted in district and city governments on the island of Java. The author chose Java as the locus of research with the following considerations: (1) Java is the location of the Capital City of Indonesia, (2) most of the Indonesian population lives in Java, and (3) most of the money circulation is in Java. The research was conducted for district and city governments only, not including provinces.

The framework of thought built in this study is that accountability, organizational size, population quality, and economic growth in local governments will affect performance.

Accountability and regional independence

Regional independence is a measure of where a region can meet regional spending needs from its original regional income. Thus, regional independence is closely related to the original regional income. The greater the original regional income, the more independent the region is. To increase regional income, one thing that the government must do is increase public trust by increasing accountability for regional financial management.

Accountability is one of the principles of good governance. Signaling Theory states that reports are good news, in other words, a well-managed organization will be reflected in good reporting. A better level of organizational accountability will encourage public trust, as well as the local government. The better the government is accountable for its financial management, the more the public will trust it, which ultimately encourages public obedience to the government, including paying taxes. Cahyadi & Jati (2016) stated that accountability affects taxpayer compliance. Novatiani, Kusumah & Vabiani (2019) stated that transparency and accountability affect government performance. Jatmiko (2020) stated that accountability affects local government performance. One of the local government's performances is independence, so accountability should also affect independence. Thus, accountability is one of the factors that encourages regional independence. The better the level of accountability, the better the public trust will be so that people are willing and easy to carry out their citizenship obligations, including paying taxes.

The introduction includes the background to the issue or problem as well as the urgency and rationalization of activities (research or service).

Organizational Size and Regional Independence

Organizational size is a measure that states the size of the organization. The greater the assets owned by the organization, the larger the organization. The larger the size of the organization, the more assets it has. Organizations with large assets have greater potential to explore regional assets. Local governments that have large organizational sizes will find it easier to earn income. The larger the size of a government organization, the greater the potential the region has to explore regional original income. Thus, local governments with large organizational sizes have more potential to explore their regional original income so that in the end the government becomes more independent. Reflecting on this, it can be stated that organizational size encourages the independence of a local government.

Damana & Suardikha (2016) stated that organizational size affects performance. Furthermore, research by Pratiwi, Sastri, & Kawisana (2020) concluded that organizational size has a positive and significant effect on organizational performance. Organizational size is related to accounting system performance. Organizations with greater resources will find it easier to achieve their desired goals. The larger the organization means that the organization has greater resources to achieve its desired goals.

Population quality and regional independence.

Population quality indicates a measure of the quality of life of a government's society. Population quality refers to the quality of education and health possessed by the society. A society with higher education will be relatively more creative and innovative so that their awareness to fulfill their tax obligations is also higher. The higher the population quality, the higher the tax revenue, which will automatically encourage an increase in regional original income which will certainly increase regional independence. Regional governments with increasingly better population quality should find it easier to achieve performance targets and organizational goals, including achieving independence.

The COVID-19 pandemic and regional independence.

The COVID-19 pandemic is a global health tragedy. The danger of COVID-19 has weakened the world. The impact of the COVID-19 pandemic, which is quite fatal, coupled with the very massive spread, has encouraged the world of health to carry out comprehensive prevention activities. One of the programs launched by the government is to optimally overcome the COVID-19 pandemic. One of the methods used to overcome COVID-19 is to maintain distance.

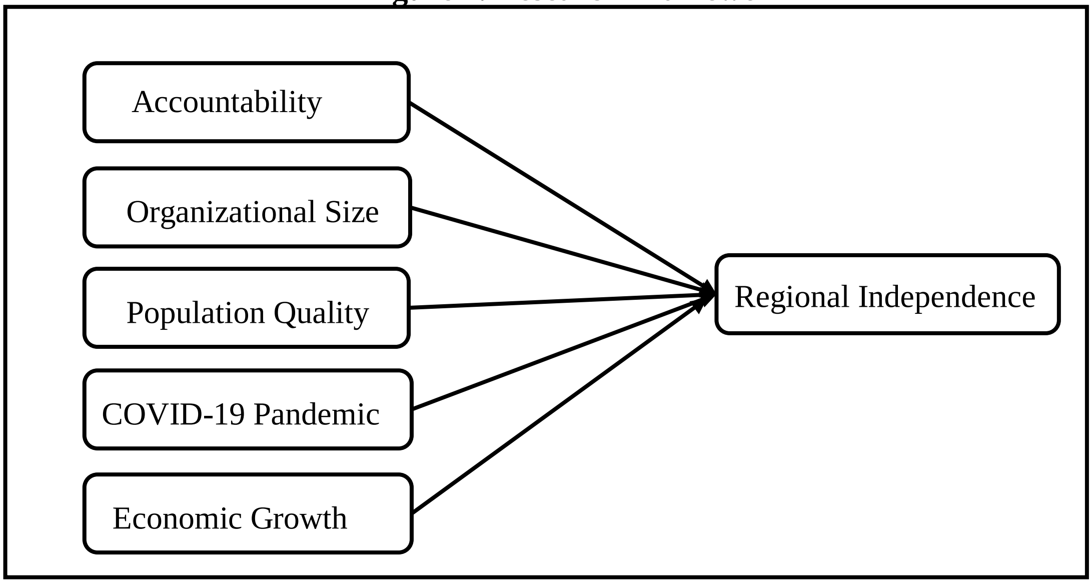
The policy of maintaining distance, including in the world of work, has an impact on the productivity of the business world. The decline in production and company turnover has resulted in a sluggish economy, which has an impact on income and taxes that must be paid to the government, either directly or indirectly. Thus, regional independence will be affected by the presence or absence of COVID-19.

Economic growth and regional independence

One indicator of successful development is economic growth. The welfare and progress of an economy are determined by the amount of growth indicated by changes in national output. The existence of changes in output in the economy is a short-term economic analysis. The government needs a budget to carry out its functions properly and the mechanism for implementing the budget is carried out through fiscal policy. Fiscal policy reflects the size, growth, and structure of the government budget adopted by a country.

Good economic growth will have an impact on regional tax growth. The higher the economic growth, the easier it will be for the government to obtain its taxes.
The research framework can be clearly seen in Figure 2.

Figure 2. Research Framework



Based on previous theories and research as well as the research framework above, the hypotheses developed in this study are:
H1: Accountability has a significant positive effect on the Regional Independence.
H2: Organizational Size has a significant positive effect on the Regional Independence.
H3: Population Quality has a significant positive effect on the Regional Independence.
H4: The Covid-19 Pandemic has a significant negative effect on the Regional Independence.
H5: Economic Growth has a significant positive effect on the Regional Independence.
H6: Simultaneously, Accountability, Organizational Size, Population Quality, COVID-19 Pandemic and Economic Growth have a significant effect on the Regional Independence.

2. Research Method

This is associative quantitative research that attempts to explain the relationship between independent variables - accountability, size of local government, population quality, COVID-19 Pandemic, and economic growth - with dependent variables - regional independence. According to Sugiyono (2016), associative research aims to determine the relationship between two or more variables. This research attempts to build a framework that functions to explain, predict, and control a symptom. A causal relationship is a relationship that is cause and effect, one variable (independent) affects another variable (dependent). Associative research uses quantitative or statistical analysis techniques. Quantitative research is a type of research whose specifications are systematic, planned, and structured from the beginning to the creation of the research design. Another definition states that quantitative research requires a lot of use of numbers, starting from data collection, interpretation of the data, and the appearance of the results.

Sugiyono (2010), secondary data is a collection of data sourced from other parties, where the party provides data that has been processed. The data is presented to other parties for use.

The data in this study is secondary data which was provided by other parties. Data was taken from the Central Statistics Agency (BPS) from 2013 to 2021, which includes accountability data, organizational size, population quality, economic growth, and regional independence. Local government accountability will be seen from audit opinion data, organizational size is from regional asset data, population quality is from the Human Development Index, economic growth is from the level of economic growth, and regional independence is from local revenue.

This research is quantitative research so that this research uses statistical data as its instrument. The analysis method used in this research is divided into two parts; descriptive statistical analysis and inferential statistical analysis. The inferential statistical analysis used is multiple linear regression. The analysis uses the STATA application.

3. Results and Discussion

3.1. Results

This study uses six variables consisting of one dependent variable and five independent variables. The dependent variable in this study is the Independence of the Regional Government as indicated by the original regional income (PADKAP). The independent variables are accountability as measured by the audit opinion on financial statements (OPINI), the size of the organization as measured by the assets owned by the regional government (LASETKAP), the population quality as measured by the Human Development Index (HDI), the COVID-19 pandemic (COVID), and economic growth (ADHBKAP). Descriptive statistics of these variables are presented in Table 2.

Table 2. Descriptive Statistics

Variable		Mean	Std. dev.	Min	Max	Observations
padkap	overall	460.1458	355.7688	40.96998	2626.288	N = 1016
	between		329.9296	139.8346	1875.043	n = 113
	within		136.0882	-516.1736	1329.736	T-bar = 8.99115
L.as~kap	overall	4827.668	4099.51	242.5527	34235.59	N = 1014
	between		3863.716	1479.901	26215.18	n = 113
	within		1396.919	-6289.293	12848.08	T-bar = 8.97345
ipm	overall	71.26075	5.662587	56.45	87.18	N = 1071
	between		5.508544	59.89333	85.47889	n = 119
	within		1.395605	67.81741	74.16741	T = 9
adhbkap	overall	53873.16	77369.62	11748	770201	N = 1071
	between		75975.16	16177	604562.4	n = 119
	within		16030.91	-133627.3	219511.7	T = 9
opini	overall	4.522638	.8500822	1	5	N = 1016
	between		.3528229	3.111111	5	n = 113
	within		.7739605	1.411527	6.411527	T-bar = 8.99115

The analysis techniques used in this study are descriptive and inferential statistics. Descriptive statistics are used to describe the distribution of data, while inferential statistics to test the predetermined hypothesis. The data processing technique used is a regression model. To ensure the most appropriate regression model, a regression model selection was carried out by comparing the common effect model, fixed effects model, and random effects model regression models. The method used to find the most appropriate model is to conduct a series of tests, namely the Chow test, the Hausman test, and the Breusch-Pagan Lagrange multiplier test. From the test results on the Chow test, the Hausman test, and the BP-LM test, the appropriate model estimate for this study is Fixed Effect. A compilation of test results for identifying the appropriate regression model is listed in Table 3.

Table 3. Model Test

estimates table common fixed random star stats(N r2 r2_a chi2)

Variable	common	fixed	random
lasetkap			
L1.	.3581958***	.05287791*	.09940448***
ipm	.04548644***	.03863898***	.06143248***
ladhbkap	.29282718***	1.1118317***	.61111087***
covid	.00829929	-.06314114***	-.02997545*
opini	.09025543***	.04276***	.07496325***
_cons	-3.7326197***	-9.018772***	-5.9602834***
N	1014	1014	1014
r2	.78317449	.74390973	
r2_a	.78209897	.71046937	
chi2			2588.467

Legend: * p<0.05; ** p<0.01; *** p<0.001

Hypothesis testing in this study is as follows.

a. Partial significance test

The significance test is used to see whether a hypothesis is accepted or rejected. The partial significance test (t-test) aims to test the effect of each independent variable partially on the dependent variable. Based on the results of the t-test, if the Prob>t value is smaller than α then H0 is rejected which means that the related variable affects the dependent variable. Conversely, if the Prob>t value is greater than α then H0 fails to be rejected which means that the independent variable does not affect the dependent variable. The complete results of the t-test are presented in Table 4.

The test results show that the accountability variable (opinion) p-value is 0.000, which means that accountability significantly affects regional independence, as well as the COVID-19 (COVID) and economic growth (ADHBKAP) variables. The population quality variable indicated by the HDI (IPM) shows p-value 0.001, so it can be said that the HDI significantly affects regional independence. The same results are also shown by the variable size of the regional government (size) indicated by the assets owned by the regional government (ASETKAP), the p-value of the size of the regional government is 0.025. This means that the size of the government significantly affects regional independence.

Table 4. Partial Significance Test

	Coefficient	Std. err.	t-value	P>|t|	[95% conf.	interval]
lasetkap	0.0529	0.0236	2.24	0.025	0.0066	0.0992
ipm	0.0386	0.0115	3.35	0.001	0.0160	0.0612
ladhbkap	1.1118	0.0878	12.67	0.000	0.9396	1.2841
covid	-0.0631	0.0159	-3.98	0.000	-0.0943	-0.0320
opini	0.0428	0.0086	4.95	0.000	0.0258	0.0597
_cons	-9.0188	0.4365	-20.66	0.000	-9.8755	-8.1620
sigma_u	0.4818					
sigma_e	0.1591					
rho	0.9016					

b. Determination Coefficient Test (R-squared)

Ghozali (2016) stated that the determination coefficient measures the extent to which the model can explain the variation of the dependent variable being studied. The determination coefficient value is between 0 (zero) and 1 (one). The greater the R-squared value (closer to one), the independent variables can provide almost all the information needed to predict the dependent variable. The results of the determination test can be seen in Table 3.

From Table 3 in the fixed effect model, R-squared is at 0.7439 while the adjusted R-squared shows 0.7105. This can be interpreted that the variables in the model together can explain 71.05% of the influence of the independent variables on the dependent variable of regional independence and 28.95% is explained by other variables not examined in the model.

3.2. Discussion

a. Regression Model

Interpretation of the regression model is done by looking at the value and direction of the variable coefficient. The coefficient shows the magnitude of the change in the dependent variable when the independent variable changes (assuming other conditions remain constant). While the direction shows whether the independent variable has a positive or negative effect. The results of the fixed effect model test using the STATA application obtained the following regression equation.

$$LPADKAP = -9{,}0188 + 0{,}0428\ OPINI + 0{,}0386\ IPM + 0{,}0529\ LASET - 0.0631\ COVID + 1{,}1118\ LADHB + \varepsilon$$

Based on the equation above, it can be explained that the constant (C) of the regression equation in this study is -9.0188. This value means that if the independent variable is zero or constant, then the value of local government independence is -9.0188.

b. The Influence of Accountability on Regional Independence

The probability value of the accountability variable is 0.000 and the coefficient is 0.0428. The probability value is below the 5% significance level, this indicates that accountability affects the independence of the regional government. The coefficient value of the accountability variable is 0.0428, this value is positive so the influence of accountability on independence is also positive. Therefore, the accountability variable is stated to have a significant positive effect on regional independence. Thus, regional independence is directly proportional to accountability. The government needs to build good accountability so that the government can increase its independence. The better the accountability that is built, the higher the level of trust (trust) of the community as stakeholders in the government. Trust in the government will encourage the community to support government programs and activities including paying taxes. The community becomes more trusting and willing to pay taxes to the government by existing regulations. This will encourage an increase in local revenue in the form of tax revenue. The higher the level of local revenue, the more independent the government will be. Thus, the higher/better the quality of accountability will encourage regional governments to be more independent.

c. **The Influence of Population Quality on Regional Independence.**
The probability value of the population quality variable is 0.001 with a coefficient of +0.0386. The probability value is still below the significance level of 5%, this shows that population quality has a significant effect on regional independence. The coefficient value of the population quality variable is +0.0386. The coefficient value is positive, which shows that the influence of population quality on independence is also positive. Therefore, the population quality variable is stated to have a significant positive effect on regional independence. Thus, regional independence is directly proportional to accountability. Human resources have a significant influence on regional independence. Various studies show that human resource capabilities play an important role in realizing regional independence, both in the implementation of regional autonomy and in regional financial management (Ernalis, 2015). Quality human resources can improve the quality of employees and services to the community, as well as contribute to increasing regional revenue.

d. **The Effect of Organizational Size on Regional Independence**
The probability value of the organizational size variable is 0.025 and the coefficient is 0.0529. The probability value is below the 5% significance level, this indicates that the size of the organization has a significant effect on regional independence. The coefficient value of the organizational size variable is +0.0529. This value is positive so the effect of organizational size on independence is also positive. Therefore, the organizational size variable is stated to have a significant positive effect on regional independence. Thus, regional independence is directly proportional to the organizational size. The organizational size has a significant positive effect on regional independence so one way that can be used to increase regional independence is to increase the size of the region which in this case is regional assets and infrastructure. Local governments must increase capital and infrastructure spending to increase regional independence. This is in line with research conducted by Sarumaha and Annisa (2023), Rivandi & Anggraini (2022), and Handayani & Erinos (2020) which states that capital expenditure has a significant positive effect on regional independence. The higher the capital expenditure made by the government, the larger the organizational size (assets and infrastructure) owned by the regional government, thereby increasing the region's ability to generate local revenue.

e. **The Impact of the COVID-19 Pandemic on Regional Independence**
The probability value of the organizational size variable is 0.000 with a coefficient of 0.0631. The probability value of the COVID-19 pandemic variable is still below the 5% significance level (0.05), which indicates that the COVID-19 pandemic has a significant impact on regional independence. The coefficient value of the COVID-19 pandemic variable is -0.0631, so it can be stated that the COVID-19 pandemic has a negative impact

on regional independence. Thus, regional independence is inversely proportional to the COVID-19 pandemic. The COVID-19 pandemic has a significant negative impact on regional independence, which means that the COVID-19 pandemic will reduce the level of independence.

The regional government must be able to manage and deal with the COVID-19 pandemic properly so that the impact of the COVID-19 pandemic can be minimized. The COVID-19 pandemic will reduce economic activities and activities in the regional government environment so that it will reduce regional original income which will ultimately reduce the level of regional independence. This is in line with research by Manawan et al. (2023) which states that the COVID-19 pandemic has an impact on regional original income.

f. The Effect of Economic Growth on Regional Independence

The probability value of the economic growth variable is 0.000 and the coefficient is 1.1118. The probability value of the economic growth variable is below the 5% significance level (0.05), which indicates that economic growth has a significant effect on the independence of the regional government. The coefficient value of the economic growth variable is +1.1118, so the effect of economic growth on independence is also positive. Therefore, the economic growth variable is stated to have a significant positive effect on the independence of the regional government. Thus, regional independence is directly proportional to economic growth.

Economic growth has a significant positive effect on regional independence. This is in line with research by Rahmanudin (2022) which states that economic growth has a significant effect on regional independence. One way to increase regional independence that can be done by the government is to increase economic growth. The higher the level of economic growth of a region, the greater the regional original income that can be obtained by the government, which will ultimately increase regional independence.

g. Simultaneous effect of Accountability, Organizational Size, Population Quality, COVID-19 Pandemic and Economic Growth on the Regional Independence

Based on the previous sections, several variables are significantly affect the Regional Independence. Consequently, there should be simultaneously effect of Accountability, Organizational Size, Population Quality, COVID-19 Pandemic and Economic Growth on the Regional Independence. From the result, F-value is 520.55 with p-value 0.0000. The p-value of less than 0.05 means that there is simultaneous effect of the variables on the Regional Independence.

4. Conclusion

Based on data processing and discussion in the previous chapter, the following conclusions can be drawn from this study:

a. Accountability has a positive and significant influence on regional independence so that local governments can increase their independence by encouraging the level of accountability. Accountability will create public trust which can ultimately increase regional original income which is the key to regional independence.
b. The size of the organization has a significant positive effect on regional independence. Regions with more established assets and infrastructure will find it easier to create independence compared to regions with lower assets and infrastructure.

c. The population quality or the Community Development Index (HDI) has a significant positive effect on regional independence. Regions with better community quality will provide better independence than regions with lower community quality.
d. The COVID-19 pandemic has a significant negative effect on regional independence. This means that the higher the COVID-19 pandemic that attacks a region, the less independent the region will be.
e. Economic growth has a significant positive effect on regional independence. The higher the regional growth, the higher the regional independence.
f. Accountability, size of organization, population quality, covid-19 pandemic, and economic growth simultaneously affect the regional independence.

Based on the results of the study above, the author tries to provide suggestions to local governments to increase independence as follows:

a. Local governments should be able to increase accountability in regional financial management so that the public increasingly trusts the government and is willing to voluntarily fulfill its tax obligations so that local revenue increases and will ultimately increase regional independence.
b. The population quality needs to be improved to increase regional independence. The quality of society is increased by increasing the community development index.
c. The larger the size of the organization, the higher the level of regional independence. To increase the size of the organization, the government needs to make capital expenditures to increase assets and infrastructure.
d. The COVID-19 pandemic will reduce the economic activity of a region so that it will reduce local revenue which will have an impact on decreasing the level of independence. To increase independence, the government needs to manage and minimize the COVID-19 pandemic.
e. High economic growth will increase regional independence, for this reason, local governments must continue to strive to increase economic growth.

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