

INTISARI

Penelitian ini bertujuan untuk mengetahui apakah Pendapatan Asli Daerah dan Dana Alokasi Umum berpengaruh positif terhadap Belanja Langsung Pemerintah Kabupaten/Kota di Provinsi Jawa Timur pada periode 2013-2015. Penelitian ini dilakukan dengan menggunakan data sekunder berupa laporan realisasi anggaran masing-masing Pemerintah Kabupaten/Kota yang diperoleh dari Badan Pusat Statistik (BPS) dan Badan Pemeriksa Keuangan Republik Indonesia (BPK RI). Analisis data yang digunakan dalam penelitian ini adalah analisis regresi linear berganda dengan alat bantu aplikasi SPSS (*Statistical Product and Service Solutions*).

Hasil uji koefisien determinasi menunjukkan bahwa sebesar 96,2% variasi atau perubahan dalam Belanja Langsung dapat dijelaskan oleh variasi variabel bebas Pendapatan Asli Daerah dan Dana Alokasi Umum, sedangkan sisanya sebesar 3,8% dijelaskan oleh variabel lain yang tidak dimasukkan dalam model penelitian.

Hasil penelitian menunjukkan bahwa Pendapatan Asli Daerah dan Dana Alokasi Umum berpengaruh positif terhadap Belanja Langsung. Tingkat ketergantungan Belanja Langsung Pemerintah Kabupaten/Kota di Provinsi Jawa Timur lebih dominan terhadap Pendapatan Asli Daerah daripada Dana Alokasi Umum.

Kata kunci: Pendapatan Asli Daerah, Dana Alokasi Umum, Belanja Langsung.

ABSTRACT

This research is meant to find out whether the Local Own Source Revenue and General Allocation Fund has positive influence to the direct expenditure of local government of East Java Province in 2013-2015 periods. This research has been carried out by using secondary data in the form of statement of budgetary realization of the local government which has been obtained from Statistics Indonesia (BPS) and The Audit Board of the Republic of Indonesia (BPK RI). The data analysis has been done by using multiple linear regressions analysis with the support of the SPSS (Statistical Product and Service Solutions) application.

The result of coefficient test shows that 96.2% variation or the change of direct expenditure can be explained by the variation of independent variable of Local Owned Source Revenue and General Allocation Fund, meanwhile the remaining 3.8% has been explained by other variables which are not included in the research model.

The result of the research shows that Local Owned Source Revenue and General Allocation Fund has positive influence to the direct expenditure. The level of dependency of direct expenditure of the local government in East Java Province is more dominant to the Local Owned Source Revenue and General Allocation Fund.

Keywords: Local owned source revenue, general allocation fund, direct expenditure.