

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh pendapatan asli daerah, bantuan provinsi, dana alokasi khusus terhadap belanja modal dengan pertumbuhan ekonomi sebagai pemoderasi.

Jenis penelitian ini adalah penelitian kuantitatif. Teknik dalam penelitian ini adalah *purposive sampling* dengan menggunakan kriteria. Teknik pengumpulan pada penelitian ini adalah dokumentasi, dengan cara mengumpulkan data-data Laporan Realisasi APBD yang diperoleh dari BPKAD. Sampel yang memenuhi kriteria sebanyak 63 sampel. Teknik analisis data yang digunakan adalah regresi berganda dan regresi interaksi (MRA).

Hasil dari analisis penelitian ini menunjukkan bahwa pendapatan asli daerah berpengaruh positif terhadap belanja modal, artinya semakin besar pendapatan asli daerah yang didapatkan maka semakin besar pula belanja modal. Bantuan provinsi tidak berpengaruh terhadap belanja modal, artinya pengalokasian belanja modal tidak dipengaruhi oleh besarnya bantuan yang diberikan oleh pemerintah provinsi. Dana alokasi khusus berpengaruh positif terhadap belanja modal, artinya pengalokasian belanja modal dipengaruhi oleh dana yang diberikan pemerintah pusat. Pertumbuhan ekonomi dapat memoderasi pengaruh pendapatan asli daerah terhadap belanja modal. Pertumbuhan ekonomi tidak dapat memoderasi pengaruh bantuan provinsi terhadap belanja modal. Pertumbuhan ekonomi dapat memoderasi pengaruh dana alokasi khusus terhadap belanja modal.

Kata kunci: Pendapatan Asli Daerah, Bantuan Provinsi, Dana Alokasi Khusus, Belanja Modal, Pertumbuhan Ekonomi.

ABSTRACT

This research aimed to examine the effect of Local-owned Source Revenue, Province aids and Special Allocation Fund on Capital Expenditure with economy growth as intervening variable.

The research was quantitative. Moreover, the data collection technique used purposive sampling. Furthermore, the instrument used documentation. Additionally, the data were taken from the Realization Report of Regional Government Budget. In line with, there were 63 samples. In addition, the data analysis technique used multiple and interaction regression.

The research result concluded that Local-owned Source Revenue had a positive effect on Capital Expenditure. This meant, the higher the Local-owned Source Revenue was, and the higher The Capital Expenditure would be. On the other hand, province aids did not effect Capital Expenditure. In other words, allocation of Capital Expenditure was not affected by number of aids which were given by the Province Government. In contrast, Specific Allocation Fund had a positive effect on Capital Expenditure. It meant, allocation of Capital Expenditure was affected by the Government funds. While, economy growth could not intervene the effect of Local-owned Source Revenue on Capital Expenditure. Meanwhile, the growth could intervene the effect of Local-owned Source Revenue on Capital Expenditure.

Keywords: *local-owned source revenue, province aids, special allocation fund, capital expenditure, economy growth*



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