

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh Pendapatan Asli Daerah, Dana Alokasi Umum, Luas Wilayah terhadap Belanja Modal pada Pemerintah Kabupaten/Kota di Provinsi Jawa Timur tahun 2014-2018.

Jenis penelitian ini yaitu penelitian kuantitatif. Teknik yang digunakan dalam pengambilan sampel yaitu dengan menggunakan metode *purposivesampling* dengan kriteria-kriteria tertentu. Berdasarkan metode *purposive sampling* didapatkan hasil sebanyak 148 laporan keuangan dari 38 Kabupaten/Kota Provinsi di Jawa Timur dengan periode observasi 2014-2018 yang diperoleh dari Badan Pemeriksaan Keuangan (BPK) Provinsi Jawa Timur. Metode analisis yang digunakan dalam penelitian ini yaitu analisis regresi linier berganda dengan menggunakan program SPSS versi 22.

Hasil penelitian menunjukkan bahwa Pendapatan Asli Daerah berpengaruh positif terhadap belanja modal, artinya apabila pendapatan asli daerah tinggi maka belanja modal akan meningkat. Dana Alokasi Umum berpengaruh positif terhadap belanja modal, artinya apabila dana alokasi umum meningkat maka belanja modal juga meningkat. Luas Wilayah berpengaruh positif terhadap belanja modal, artinya semakin besar luas wilayah suatu daerah pemerintah maka semakin banyak juga sarana dan prasarana yang harus disediakan pemerintah agar tersedia pelayanan publik yang baik.

**Kata kunci: Pendapatan Asli Daerah, Dana Alokasi Umum, Luas Wilayah dan Belanja Modal.**

## **ABSTRACT**

*This research aimed to examine the effect of Local-owned Source Revenue, General Allocation Fund, and area on Capital Expenditure of districts/cities in East Java Province during 2014-2018. The research was quantitative. Moreover, the data collection technique used purposive sampling, in which the sample was based on criteria given. In line with, there were 148 financial statements from 38 districts/cities in East Java province during 2014-2018, which were taken from the Audit Board as the sample. Furthermore, the data analysis technique used multiple Linear regression with SPSS 22. The research result concluded that Local-owned Source Revenue had a positive effect on Capital expenditure. This meant, the higher the revenue was, the increase the Capital expenditure would be. Likewise, the General Allocation Fund had a positive effect on Capital expenditure. It meant, the more the Fund increased, the more the Capital expenditure would be. Similarly, the area had a positive effect on Capital expenditure. In other words, the wider the are of districts/cities was, the more facilities which needed to be fulfilled by the government in order to have good public services.*

*Keyword: PAD, DAU, LW, BM*



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