

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh Pendapatan Asli Daerah, Dana Bagi Hasil, Dana Alokasi Khusus terhadap Belanja Modal yang Dimoderasi oleh Pertumbuhan Ekonomi di Kabupaten/Kota Provinsi Jawa Timur pada Tahun Anggaran 2016-2020.

Jenis penelitian ini adalah penelitian kuantitatif dengan data sekunder Laporan Realisasi Anggaran Pendapatan dan Belanja Daerah yang berasal dari Badan Pemeriksa Keuangan Perwakilan Provinsi Jawa Timur serta tabel laju pertumbuhan ekonomi yang berasal dari website *jatim.bps.go.id*. Teknik pengambilan sampel yang digunakan adalah *purposive sampling* sehingga sampel yang diperoleh yaitu sebanyak 28 Kabupaten dan 9 Kota dengan jumlah data sampel sebanyak 185. Teknik analisis data menggunakan uji regresi linear berganda dengan menggunakan program *Statistical Package for the School Science (SPSS)* versi 26.

Kesimpulan dari penelitian ini menunjukkan bahwa Pendapatan Asli Daerah, Dana Bagi Hasil, dan Dana Alokasi Khusus secara parsial memberikan pengaruh positif terhadap Belanja Modal, namun Pertumbuhan Ekonomi tidak memberikan pengaruh terhadap Belanja Modal. Pertumbuhan Ekonomi mampu memoderasi pengaruh Pendapatan Asli Daerah dan Dana Bagi Hasil terhadap Belanja Modal, namun Pertumbuhan Ekonomi tidak mampu memoderasi pengaruh Dana Alokasi Khusus terhadap Belanja Modal.

Kata Kunci: Pendapatan Asli Daerah, Dana Bagi Hasil, Dana Alokasi Khusus, Belanja Modal, Pertumbuhan Ekonomi

ABSTRACT

This research aimed to examine the effect of Local-owned Source Revenue, Shared Funds, Specific Allocation Funds on capital expenditure which were moderated by economic growth of districts/cities of East Java province in fiscal year 2016-20202.

The research was quantitative with secondary data of Realisation Report of Local State Budget which was taken from the Representative of BPK East Java province, also a table of economy growth rate which was taken from the website of jatim.bps.go.id. Moreover, the data collection technique used purposive sampling. In line with that, there were 28 districts and 9 cities with a total number of 185 data samples. Furthermore, the data analysis technique used multiple linear regression with SPSS 26.

The research result concluded that Local-owned Source Revenue, Share Funds and Specific Allocation Funds, partially, had a positive effect on capital expenditure. On the other hand, economic growth did not affect capital expenditure. Additionally, economic growth could moderate the effect of Local-owned Source Revenue and Shared Funds on capital expenditure. However, economic growth could not moderate the effect of Specific Allocation Funds on capital expenditure.

Keywords: *Local-Owned Source Revenue, Shared Funds, Specific Allocation Funds, Capital Expenditure, Economic Growth*



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