

## ABSTRAK

Tujuan dari penelitian ini untuk menguji pengaruh belanja pegawai, belanja modal dan jumlah penduduk terhadap pendapatan asli daerah. Objek penelitian Kabupaten/kota di Jawa Timur Tahun 2017-2020.

Penelitian ini menggunakan metode kuantitatif, sampel penelitian diperoleh menggunakan metode *purposive sampling* yang diperoleh dari situs Direktorat Jenderal Perimbangan Keuangan Kementerian Keuangan melalui internet dengan alamat situs di [www.djpk.depkeu.go.id](http://www.djpk.depkeu.go.id) dan Badan Pusat Statistik (BPS) Jawa Timur untuk periode tahun 2017-2020. Informasi berupa Laporan Realisasi APBD yang diperoleh data Pendapatan Asli Daerah (PAD), Belanja Pegawai (BP) dan Belanja Modal (BM). Sedangkan Jumlah Penduduk (JP) diperoleh dari Badan Pusat Statistik (BPS) Jawa Timur. Populasi yang digunakan dalam penelitian ini sebanyak 38 Kabupaten/Kota dari data yang diobservasi sebanyak 152 sampel. Pengujian data dilakukan dengan metode analisis regresi linier berganda dengan menggunakan perangkat lunak SPSS (*Statistical Product and Service Solution*) versi 25.

Hasil dari penelitian ini menunjukkan bahwa belanja pegawai berpengaruh positif terhadap pendapatan asli daerah, belanja modal tidak berpengaruh negatif terhadap pendapatan asli daerah, jumlah penduduk tidak berpengaruh negatif terhadap pendapatan asli daerah.

Kata kunci: belanja pegawai, belanja modal, jumlah penduduk, pendapatan aslidaerah.

## ABSTRACT

This research aimed to examine the effect of employees' expenditure, capital expenditure, and the number of people on local-owned source revenue. The population was districts/cities in East Java from 2017-2020.

The research was quantitative. Moreover, the data collection technique used purposive sampling. The data were taken from the website of DJPK, Financial Ministry which the site was [www.djpk.depkeu.go.id](http://www.djpk.depkeu.go.id), and also from Statistics Indonesia, East Java during 2017-2020. Furthermore, the data in the form of Local Government Realization Reports consisted of data of Local-owned Source Revenue, Employees' Expenditure, and Capital Expenditure. Meanwhile, the data on the number of people were taken from Statistics Indonesia, East Java. From the population which was 38 districts or cities in East Java from the observed data, it found that there were 152 samples. Additionally, the data analysis technique used multiple linear regression with SPSS (Statistical Product and Service Solution) 25. The research concluded that employees' expenditure had a positive effect on Local-owned Source Revenue. On the other hand, capital expenditure did not have a negative effect on Local-owned Source Revenue. Likewise, a number of people did not have a negative effect on Local-owned Source Revenue.

**Keywords:** Employees' Expenditure, Capital Expenditure, Number of People, Local-Owned Source Revenue



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