

ABSTRAK

Penelitian ini bertujuan untuk menguji Pengaruh Pendapatan Asli Daerah, Dana Alokasi Umum, Dana Bagi Hasil terhadap Belanja Modal yang Dimoderasi oleh Pertumbuhan Ekonomi di Kabupaten/Kota Provinsi Jawa Timur pada Tahun Anggaran 2017-2021.

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.go.id*. Teknik pengambilan sampel yang digunakan adalah *purposive sampling* sehingga sampel yang diperoleh yaitu sebanyak 34 Kabupaten/Kota yang terdiri atas 27 kabupaten dan 7 kota dengan jumlah data sampel sebanyak 170. Teknik analisis data menggunakan uji regresi linear berganda dengan menggunakan program *Statistical Package for the School Science (SPSS)* versi 26.

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

Kata Kunci: Pendapatan Asli Daerah, Dana Bagi hasil, Dana Alokasi Umum, Belanja Modal, Pertumbuhan Ekonomi.



ABSTRACT

This research aimed to examine the effect of Local own-Source Revenue, General Allocation Fund, and Profit Sharing Fund on Capital Expenditure: which were moderated by Economic Growth in the district/city of East Java Province in the budget periods of 2017-2021. The research was quantitative with secondary data, in from of Realization Report of Regional Revenue and Expenditure Budget. The data had been taken from Audit Board of the Representatives of East Java Province and table of economic growth of website jatim.go.id. furthermore, the data collection technique used purposive sampling. In line with that, there were 170 samples from 34 districts/cities consisting of 27 districts and 7 cities. Moreover, the data analysis technique used multiple linear regression with SPSS (Statistical Package for the School Science) 26. The result showed that Local own-Source Revenue did not affect Capital Expenditure. However, General Allocation Fund had a negative effect on Capital Expenditure. Additionally, Profit Sharing Fund partially had a positive effect on Capital Expenditure. In contrast, economic growth was able to moderate the effect of Local own-Source Revenue, General Allocation Fund, and Profit Sharing Fund on Capital Expenditure.

Keywords: local own sources, profit sharing fund, general allocation fund, capital expenditure, economic growth

