

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh pendapatan asli daerah, dana alokasi umum, dan dana bagi hasil terhadap belanja modal pada Kabupaten/Kota di Jawa Timur.

Jenis penelitian ini adalah penelitian kuantitatif dengan menggunakan data sekunder berupa laporan realisasi anggaran pendapatan dan belanja daerah yang diperoleh dari Badan Pengelolaan Keuangan dan Aset Daerah Provinsi Jawa Timur. Populasi penelitian adalah Kabupaten/Kota di Provinsi Jawa Timur. Proses pengambilan sampel menggunakan metode *purposive sampling* yaitu metode penentuan sampel dengan kriteria-kriteria yang telah ditentukan. Berdasarkan metode *purposive sampling* didapatkan sampel penelitian yaitu 38 Kabupaten/Kota yang terdiri dari 29 Kabupaten dan 9 Kota di Provinsi Jawa Timur. Data penelitian diambil selama 4 tahun yaitu tahun anggaran 2018-2021 sehingga diperoleh 152 data yang diolah. Teknik analisis data dilakukan dengan analisis regresi linear berganda dengan menggunakan bantuan program SPSS (*Statistical Product and Service Solutions*) versi 26.

Hasil dari penelitian ini menunjukkan bahwa pendapatan asli daerah berpengaruh positif terhadap belanja modal, dana alokasi umum berpengaruh positif terhadap belanja modal, dan dana bagi hasil berpengaruh positif terhadap belanja modal.

**Kata Kunci :** Pendapatan Asli Daerah, Dana Alokasi Umum, Dana Bagi Hasil, Belanja Modal

## ABSTRACT

*This research aimed to find out the effect of Local-owned Source Revenue, General Allocation Funds, and Revenue Sharing Funds on capital expenditure in cities/districts of East Java province.*

*The research was quantitative. Moreover, the data were secondary in the form of a realization report of the Local Budget which was taken from BPKAD of East Java province. The population was in the cities/districts of East Java province. Moreover, the data collection technique used purposive sampling. In line with that, there were 38 samples consisting of 9 cities and 29 districts of East Java province. Furthermore, the data were taken during 4 years of the budget year (2018-2021). In total, there were 152 data samples. The data analysis technique used multiple linear regression with SPSS 26.*

*The result concluded that Local-owned Source Revenue had a positive effect on capital expenditure. Likewise, the General Allocation Fund had a positive effect on capital expenditure. Similarly, the Revenue Sharing Fund had a positive effect on capital expenditure.*

**Keywords:** *Local-Owned Source Revenue, General Allocation Fund, Revenue Sharing Fund, Capital Expend*

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