

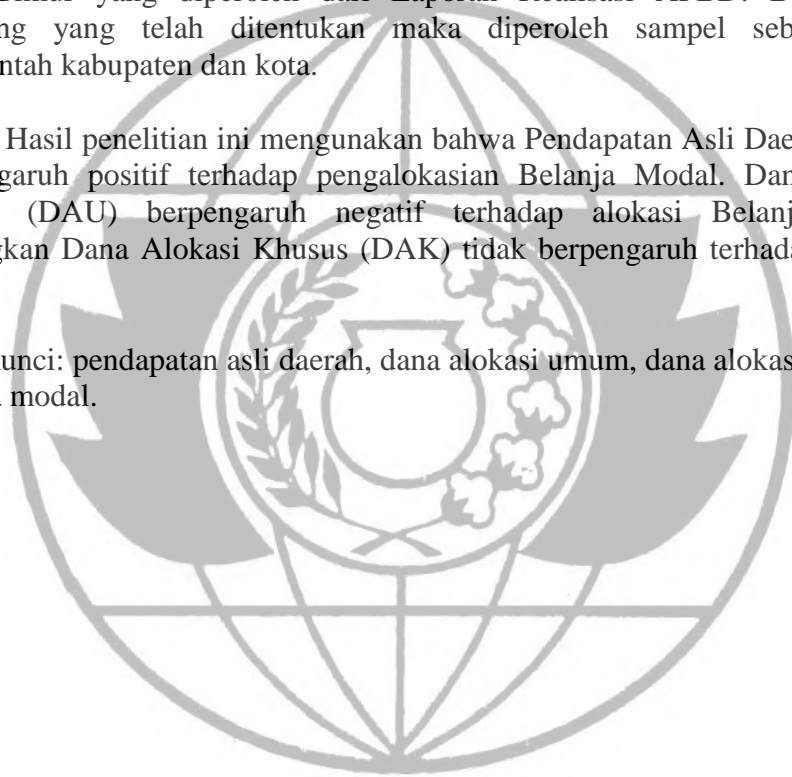
ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh Pendapatan Asli Daerah (PAD), Dana Alokasi Umum (DAU) dan Dana Alokasi Khusus (DAK) terhadap pengalokasian Belanja Modal yang diperoleh dari pengamatan pada Pemerintah Kabupaten/Kota Di Provinsi Jawa Timur.

Jenis penelitian ini adalah penelitian kuantitatif. Metode analisis dari penelitian ini menggunakan analisis regresi linier berganda dengan menggunakan aplikasi SPSS. Sampel penelitian diperoleh menggunakan metode full sampling pada pemerintah Kabupaten dan Kota di seluruh Provinsi Jawa Timur yang diperoleh dari Laporan Realisasi APBD. Berdasarkan sampling yang telah ditentukan maka diperoleh sampel sebanyak 38 pemerintah kabupaten dan kota.

Hasil penelitian ini menggunakan bahwa Pendapatan Asli Daerah (PAD) berpengaruh positif terhadap pengalokasian Belanja Modal. Dana Alokasi Umum (DAU) berpengaruh negatif terhadap alokasi Belanja Modal. Sedangkan Dana Alokasi Khusus (DAK) tidak berpengaruh terhadap Belanja Modal.

Kata Kunci: pendapatan asli daerah, dana alokasi umum, dana alokasi khusus, belanja modal.



ABSTRACT

This research aimed to examine the effect of Local-Owned Source Revenue, General Allocation Funds, and Specific Allocation Funds on Capital Expenditure Allocation, taken from the observation of the Local Governments in EAST Java Province.

The research was quantitative. Furthermore, the data analysis technique used multiple linier regression with SPSS (Statistical Product and Service Solution). The data collection technique used full sampling method. In line with that, there were 38 samples of Local governments, either districts or cities in East Java Province. Moreover, the data were taken from the Local Budget Realization Report.

The research result concluded that Local-owned Source Revenue had a positive effect on the Capital Expenditure Allocation of the Local Governments in East Java Province. On the other hand, General Allocation Fund had a negative effect on the Capital Expenditure Allocation of the Local Governments in East Java Province. In contrast, Specific Allocation Fund did not affect the Capital Expenditure Allocation of the Local Governments in East Java Province.

Keyword: Local-Owned Source Revenue, General Allocation Fund, Specific Allocation Fund, Capital Expenditure

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