

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh pendapatan asli daerah, dana alokasi umum, dana alokasi khusus terhadap belanja modal dengan pertumbuhan ekonomi sebagai variabel *moderating*.

Jenis penelitian ini adalah penelitian kuantitatif. Teknik dalam penelitian ini adalah *purposive sampling* dengan menggunakan kriteria. Teknik pengumpulan pada penelitian ini adalah dokumentasi, dengan cara mengumpulkan data-data Laporan Realisasi APBD yang diperoleh dari BPKAD. Sampel yang digunakan dalam penelitian ini sebanyak 141 sampel, setelah dilakukan outlier. Teknik analisis yang digunakan adalah regresi berganda dan regresi interaksi (MRA).

Hasil dari analisis penelitian ini menunjukkan bahwa pendapatan asli daerah berpengaruh positif terhadap belanja modal, artinya semakin tinggi pendapatan asli daerah yang didapatkan, maka semakin tinggi pula belanja modal. Namun untuk dana alokasi umum dan dana alokasi khusus tidak berpengaruh terhadap belanja modal, artinya pengalokasian belanja modal tidak dipengaruhi oleh besarnya dana yang diberikan pemerintah pusat. Pertumbuhan ekonomi dapat memoderasi pengaruh pendapatan asli daerah terhadap belanja modal. Pertumbuhan ekonomi tidak dapat memoderasi pengaruh dana alokasi umum terhadap belanja modal. Pertumbuhan ekonomi tidak dapat memoderasi pengaruh dana alokasi khusus terhadap belanja modal.

Kata kunci: Pendapatan Asli Daerah, Dana Alokasi Umum, Dana Alokasi Khusus, Belanja Modal, Pertumbuhan Ekonomi.

ABSTRACT

This research aimed to examine the effect of Local-owned Source Revenue, General Allocation Funds, and Specific Allocation Funds on capital expenditure with economic growth as the moderating variable.

The research was quantitative. The data collection technique used purposive sampling, in which the sample was based on the criteria given. Moreover, the instrument in the data collection technique used documentation. In line with that, the data were in form of a Realization Report of Local Budget which was taken from BPKAD. Furthermore, there were 141 samples, after having outlier data. The data analysis technique used multiple regression and interaction regression (MRA).

The result showed that Local-owned Source Revenue had a positive effect on capital expenditure. It meant the higher the Local-owned Source Revenue was, the higher the capital expenditure would be. However, both General Allocation Funds and Specific Allocation Funds did not affect capital expenditure. This meant the allocation of capital expenditure was not affected by the number of funds that were given by the Government. In contrast, economic growth could moderate the effect of Local-owned Source Revenue on capital expenditure. While the economic growth could not moderate the effect of General Allocation Funds as well as Specific Allocation Funds on capital expenditure.

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

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M. Faisal S.Pd., M.Pd

STIESIA Language Center
Menur Purnopungan 30 Surabaya 60118, Indonesia