ABSTRAK

PENGARUH PENDAPATAN ASLI DAERAH, DANA ALOKASI UMUM, DAN SISA LEBIH PEMBIAYAAN ANGGARAN TERHADAP BELANJA MODAL KABUPATEN/KOTA DI JAWA BARAT (2019-2023)

Oleh:

Nur'aeni

213401516

Pembimbing I : Dwi Hastuti Lestari Komarlina
Pembimbing II : Asep Yusup Hanapia

Tujuan penelitian ini untuk mengetahui besarnya pengaruh pendapatan asli daerah, dana alokasi umum, dan sisa lebih pembiayaan anggaran, terhadap belanja modal kabupaten/kota di Jawa Barat (2019-2023). Metode penelitian yang digunakan adalah metode kuantitatif. Teknik pengumpulan data yang digunakan untuk data sekunder diperoleh dari kajian pustaka dan pihak lain yang relevan. Alat analisis menggunakan analisis regresi data panel. Hasil penelitian menunjukkan bahwa: (1) pendapatan asli daerah berpengaruh negatif tidak signifikan terhadap belanja modal, (2) dana alokasi umum berpengaruh positif signifikan terhadap belanja modal, (3) sisa lebih pembiayaan anggaran berpengaruh positif signifikan terhadap belanja modal, dan (4) PAD, DAU serta SiLPA secara bersama-sama berpengaruh terhadap belanja modal.

Kata kunci: pendapatan asli daerah, dana alokasi umum, sisa lebih pembiayaan anggaran, belanja modal.

ABSTRACT

The Effect of Regional Original Revenue, General Allocation Funds, and Remaining Budget Surplus Financing on District/City Capital Expenditure in West Java (2019-2023)

By:

Nur'aeni

213401516

Guidance I : Dwi Hastuti Lestari Komarlina
Guidance II : Asep Yusup Hanapia

The purpose of this research were to determine the magnitude of the influence of local original revenue, general allocation funds, and the remaining surplus budget financing, on district/city capital expenditure in West Java (2019-2023). The research method used is a quantitative method. The data collection techniques used for secondary data were obtained from the study of the library and other relevant parties. The analysis tool uses panel data regression analysis. The results showed that: (1) local revenue had a negative and insignificant effect on capital expenditure, (2) general allocation funds had a significant positive effect on capital expenditure, (3) the remaining budget surplus had a significant positive effect on capital expenditure, and (4) PAD, DAU and SiLPA together had a significant effect on capital expenditure.

Keywords: original regional revenue, general allocation funds, remaining surplus budget financing, capital expenditure.