

## ABSTRAK

### **PENGARUH PENDAPATAN ASLI DAERAH, DANA ALOKASI UMUM, DANA ALOKASI KHUSUS, DAN DANA BAGI HASIL TERHADAP BELANJA MODAL DI JAWA BARAT PERIODE TAHUN 2015-2024**

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Adanya otonomi daerah diharapkan dapat meningkatkan pelayanan di berbagai sektor terutama sektor publik. Optimalisasi Pendapatan Asli Daerah (PAD), Dana Alokasi Umum (DAU) Dana Alokasi Khusus (DAK), dan Dana Bagi Hasil (DBH) diharapkan berdampak pada Belanja Modal. Penelitian ini bertujuan untuk mengetahui: (1) Pendapatan Asli Daerah, Dana Alokasi Umum, Dana Alokasi Khusus, dan Dana Bagi Hasil, serta Belanja Modal pada Pemerintah Kabupaten/Kota di Jawa Barat. (2) pengaruh simultan Pendapatan Asli Daerah, Dana Alokasi Umum, Dana Alokasi Khusus, dan Dana Bagi Hasil terhadap Belanja Modal pada Pemerintah Kabupaten/Kota di Jawa Barat. (3) pengaruh Pendapatan Asli Daerah, Dana Alokasi Umum, Dana Alokasi Khusus, dan Dana Bagi Hasil terhadap Belanja Modal pada Pemerintah Kabupaten/Kota di Jawa Barat. Metode penelitian yang digunakan adalah metode sensus dengan pendekatan tipe statistik deskriptif, sedangkan teknik penarikan sampel menggunakan metode sampel jenuh. Teknik pengumpulan data yang digunakan merupakan data sekunder yang diperoleh dari Direktorat Jenderal Perimbangan Keuangan (DJPK) Kementerian Keuangan Republik Indonesia berupa Anggaran Pendapatan dan Belanja Daerah (APBD) Alat analisis menggunakan analisis regresi linear berganda. Hasil penelitian menunjukkan bahwa PAD, DAU, dan DBH berpengaruh positif signifikan terhadap belanja modal, sedangkan DAK tidak berpengaruh terhadap belanja modal

**Kata Kunci** : PAD, DAU, DAK, DBH, Belanja Modal

## **ABSTRACT**

### ***The Effect of Regional Original Income, General Allocation Fund, Special Allocation Fund, and Profit Sharing Funds on Capital Expenditure in West Java during the 2015–2024 Period***

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*The implementation of regional autonomy is expected to improve public services across various sectors, particularly the public sector. The optimization of Local Own-Source Revenue (PAD), General Allocation Fund (DAU), Special Allocation Fund (DAK), and Revenue Sharing Fund (DBH) is expected to have an impact on capital expenditure. This research aims to determine: (1) Local Own-Source Revenue, General Allocation Fund, Special Allocation Fund, and Revenue Sharing Fund, and Capital Expenditures in Regency/City Governments in West Java in 2015-2024. (2) the joint effect of Local Own-Source Revenue, General Allocation Fund, Special Allocation Fund, and Revenue Sharing Fund on Capital Expenditures in Regency/City Governments in West Java in 2015-2024. (3) the partial effect of Local Own-Source Revenue, General Allocation Fund, Special Allocation Fund, and Revenue Sharing Fund on Capital Expenditures in Regency/City Governments in West Java in 2015-2024. The research employed the census method with a descriptive statistical approach, while the sampling technique used was the saturated sampling method. The data collection technique utilized secondary data obtained from the Directorate General of Fiscal Balance (DJPK) of the Ministry of Finance of the Republic of Indonesia in the form of Regional Revenue and Expenditure Budget (APBD) data. The analytical tool used was multiple linear regression analysis. The results of the study indicate that PAD, DAU, and DBH have a significant positive effect on capital expenditure, whereas DAK has no effect on capital expenditure.*

**Keywords :** *Regional Original Income, General Allocation Funds, Special Allocation Funds, Profit Sharing Funds, Capital Expenditure*