

**PENGARUH PENDAPATAN ASLI DAERAH, DANA ALOKASI UMUM
DAN DANA ALOKASI KHUSUS TERHADAP BELANJA MODAL
(Studi Pada Pemerintah Provinsi Jawa Tengah dan DIY Yogyakarta)**

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh pendapatan asli daerah, dana alokasi umum dan dana alokasi khusus terhadap belanja modal. Jenis penelitian ini adalah penelitian kuantitatif. Sampel pada penelitian ini diperoleh dengan menggunakan metode *purposive sampling*, yaitu pemilihan sampel dengan kriteria – kriteria yang telah ditentukan. Berdasarkan metode *purposive sampling* tersebut didapatkan sebanyak 80 sampel dari 35 kabupaten/kota provinsi Jawa Tengah dan 5 kabupaten/kota di DIY Yogyakarta. Teknik analisis yang digunakan adalah regresi linear berganda. Hasil analisis data diketahui pengujian hipotesis secara parsial PAD berpengaruh positif dan signifikan terhadap belanja modal, Dana Alokasi Umum berpengaruh tidak signifikan terhadap belanja modal, Dana Alokasi Khusus berpengaruh positif dan signifikan terhadap belanja modal. secara simultan PAD,DAU,DAK berpengaruh positif dan signifikan terhadap belanja modal.

Kata Kunci : Pendapatan Asli Daerah, Dana Alokasi Umum, dan Belanja Modal

THE EFFECT OF REGIONAL ORIGINAL INCOME, GENERAL ALLOCATION FUNDS AND SPECIAL ALLOCATION FUNDS ON CAPITAL EXPENDITURE

(Study at the provincial government of Central Java and Yogyakarta special region)

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ABSTRACT

This study aims to test the influence of local native income, general allocation funds, and special allocation funds on capital expenditures. This type of research is quantitative research. The samples in this study were obtained using the purposive sampling method, which is the selection of samples with predetermined criteria. Based on the purposive sampling method obtained as many as 80 samples from 35 districts / cities of Central Java province and 5 districts / cities in DIY Yogyakarta. The analysis technique used is multiple linear regression. The results of the data analysis are known to partially test the hypothesis pad has a positive and significant effect on capital expenditures, the General Allocation Fund has an insignificant effect on capital expenditures, the Special Allocation Fund has a positive and significant effect on capital expenditures. simultaneously PAD, DAU, DAK have a positive and significant effect on capital expenditures.

Keywords : Regional Native Income, General Allocation Fund, and Capital Expenditure