

ABSTRAK

Skripsi dengan judul “Pengaruh Alokasi Dana Desa, Pendapatan Asli Desa, Dana Desa, Bagi Hasil Pajak dan Retribusi terhadap Alokasi Belanja Desa Bidang Kesehatan Selama Pandemi Covid-19 pada Desa-Desa di Kabupaten Blitar” yang ditulis oleh Mita Alfisatur Rohmah NIM. 12403183142, Jurusan Akuntansi Syariah Fakultas Ekonomi dan Bisnis Islam UIN Sayyid Ali Rahmatullah Tulungagung, dengan Dosen Pembimbing Lantip Susilowati, S.Pd., M.M.

Penelitian ini dilatar belakangi oleh meningkatnya Alokasi Belanja Desa pada Bidang Kesehatan di Kabupaten Blitar karena virus Covid-19, sehingga mengakibatkan peningkatan pada jumlah anggaran yang dialokasikan pada belanja bidang kesehatan pada desa-desa di Kabupaten Blitar.

Tujuan dari penelitian ini ialah (1) Untuk menguji pengaruh Alokasi Dana Desa terhadap Alokasi Belanja Desa Bidang Kesehatan selama Pandemi Covid-19. (2) Untuk menguji pengaruh Pendapatan Asli Desa terhadap Alokasi Belanja Desa Bidang Kesehatan selama Pandemi Covid-19. (3) Untuk menguji pengaruh Dana Desa terhadap Alokasi Belanja Desa Bidang Kesehatan selama Pandemi Covid-19. (4) Untuk menguji pengaruh Bagi Hasil Pajak dan Retribusi terhadap Alokasi Belanja Desa Bidang Kesehatan selama Pandemi Covid-19. (5) Untuk menguji pengaruh Alokasi Dana Desa, Pendapatan Asli Desa, Dana Desa, dan Bagi Hasil Pajak dan Retribusi terhadap Alokasi Belanja Desa Bidang Kesehatan selama Pandemi Covid-19.

Pada penelitian ini pendekatan penelitian yang digunakan ialah kuantitatif dengan jenis penelitian asosiatif. Sumber data yang digunakan adalah data sekunder dengan teknik pengumpulan datanya dengan cara dokumentasi yang diperoleh dari Dinas Pemberdayaan Masyarakat dan Desa serta Badan Pendapatan Daerah Kabupaten Blitar. Teknik pengambilan sampel dilakukan dengan purposive sampling dengan jumlah sampelnya sebanyak 97 desa, yang dianalisis menggunakan metode regresi linier berganda dengan program SPSS16.

Hasil dari penelitian ini menunjukkan bahwa (1) Alokasi Dana Desa secara parsial tidak berpengaruh signifikan terhadap Belanja Desa Bidang Kesehatan selama Pandemi Covid-19. (2) Pendapatan Asli Desa secara parsial berpengaruh positif dan signifikan terhadap Belanja Desa Bidang Kesehatan selama Pandemi Covid-19. (3) Dana Desa secara parsial berpengaruh positif dan signifikan terhadap Belanja Desa Bidang Kesehatan selama Pandemi Covid-19. (4) Bagi Hasil Pajak dan Retribusi secara parsial tidak berpengaruh signifikan terhadap Belanja Desa Bidang Kesehatan selama Pandemi Covid-19. (5) Alokasi Dana Desa, Pendapatan Asli Desa, Dana Desa, Bagi Hasil Pajak dan Retribusi secara simultan berpengaruh signifikan terhadap Belanja Desa Bidang Kesehatan selama Pandemi Covid-19.

Kata Kunci: Akuntansi Sektor Publik, Alokasi Belanja Desa Bidang Kesehatan, Alokasi Dana Desa, Bagi Hasil Pajak dan Retribusi, Dana Desa, dan Pendapatan Asli Desa.

ABSTRACT

This thesis with the title "The Influence of Village Fund Allocation, Village Original Income, Village Fund, Profit Sharing of Tax and Retribution to Allocations of Health village expenditure During the Covid-19 Pandemic in Villages in Blitar Regency" was written by Mita Alfisatur Rohmah NIM. 12403183142, Department of Sharia Accounting, Faculty of Islamic Economics and Business UIN Sayyid Ali Rahmatullah Tulungagung, with supervisor Lantip Susilowati, S.Pd., MM.

This research is motivated by an increase in the Village Expenditure Allocation for the Health Sector in Blitar Regency due to the Covid-19 virus, resulting in an increase in the amount of budget allocated for Villages health sector in Blitar Regency.

The purpose of this study is (1) To test wheter of Village Fund Allocation on Allocations of Health village expenditure during the Covid-19 Pandemic. (2) To test wheter of Village Original Income on Allocations of Health village expenditure during the Covid-19 Pandemic. (3) To test wheter of the Village Fund on Allocations of Health village expenditure during the Covid-19 Pandemic. (4) To test wheter of Profit Sharing of Tax and Retribution on Allocations of Health village expenditure during the Covid-19 Pandemic. (5) To test wheter of Village Fund Allocation, Village Original Income, Village Fund, and Profit Sharing of Tax and Retribution on Allocations of Health village expenditure during the Covid-19 Pandemic.

This research used a quantitative approach with associative research type. Source of data obtained is secondary data with data collection techniques by means of documentation obtained from the Community and Village Empowerment Service and the Regional Revenue Agency of Blitar Regency. The sampling method used purposive sampling with a total sample of 97 villages, the analysis used in this research is multiple linear regression method with the SPSS16 program.

The results of this study indicate that (1) Village Fund Allocation partially has no significant effect on Allocations of Health village expenditure during the Covid-19 Pandemic. (2) Village Original Income partially has a positive and significant effect on Allocations of Health village expenditure during the Covid-19 Pandemic. (3) The Village Fund partially has a positive and significant effect on Allocations of Health village expenditure during the Covid-19 Pandemic. (4) Profit Sharing of Tax and Retribution partially has no significant effect on Allocations of Health village expenditure during the Covid-19 Pandemic. (5) Allocation of Village Funds, Village Original Income, Village Funds, Profit Sharing of Tax and Retribution simultaneously have a significant effect on Allocations of Health village expenditure during the Covid-19 Pandemic.

Keywords: *Public Sector Accounting, Village Expenditure Allocation for Health, Village Fund Allocation, Profit Sharing of Tax and Retribution, Village Fund, and Village Original Income.*