

ABSTRAK

Skripsi dengan judul "Pengaruh Pertumbuhan Ekonomi, Dana Alokasi Umum (DAU), Dana Alokasi Khusus (DAK), Dana Bagi Hasil (DBH), dan Pendapatan Asli Daerah (PAD) Terhadap Belanja Modal Pada Kabupaten/Kota di Provinsi Kalimantan Timur Periode Tahun 2018-2022" yang ditulis oleh Maharani Putri Dewi Puspitaningrum, NIM. 126406212110, Program Studi Manajemen Keuangan Syariah, Jurusan Bisnis dan Manajemen, Fakultas Ekonomi dan Bisnis Islam Universitas Islam Negeri Sayyid Ali Rahmatullah Tulungagung dengan pembimbing Dr. Ahmad Supriyadi, M.Pd.I.

Kata Kunci: Belanja Modal, Pertumbuhan Ekonomi, Dana Alokasi Umum (DAU), Dana Alokasi Khusus (DAK), Dana Bagi Hasil (DBH), Pendapatan Asli Daerah (PAD)

Penelitian ini dilatarbelakangi oleh pentingnya pengalokasian dana anggaran secara efektif terutama untuk kebutuhan belanja modal. Tujuan penelitian ini untuk menguji (1) pengaruh pertumbuhan ekonomi terhadap belanja modal pada kabupaten/kota di provinsi Kalimantan Timur, (2) pengaruh Dana Alokasi Umum (DAU) terhadap belanja modal pada kabupaten/kota di provinsi Kalimantan Timur, (3) pengaruh Dana Alokasi Khusus (DAK) terhadap belanja modal pada kabupaten/kota di provinsi Kalimantan Timur, (4) pengaruh Dana Bagi Hasil (DBH) terhadap belanja modal pada kabupaten/kota di provinsi Kalimantan Timur, (5) pengaruh Pendapatan Asli Daerah (PAD) terhadap belanja modal pada kabupaten/kota di provinsi Kalimantan Timur, (6) pengaruh pertumbuhan ekonomi, Dana Alokasi Umum (DAU), Dana Alokasi Khusus (DAK), Dana Bagi Hasil (DBH), dan Pendapatan Asli Daerah (PAD) terhadap belanja modal pada kabupaten/kota di provinsi Kalimantan Timur.

Penelitian diteliti menggunakan pendekatan kuantitatif serta jenis data yang digunakan adalah data sekunder yang bersumber dari website resmi Badan Pusat Statistik dan publikasi Direktorat Jenderal Perimbangan Keuangan (DJPk). Penelitian ini berjenis asosiatif dan diuji menggunakan software *Eviews 12*.

Hasil penelitian menunjukkan bahwa (1) variabel pertumbuhan ekonomi tidak berpengaruh signifikan terhadap belanja modal, (2) variabel Dana Alokasi Umum (DAU) berpengaruh signifikan terhadap belanja modal, (3) variabel Dana Alokasi Khusus (DAK) tidak berpengaruh signifikan terhadap belanja modal, (4) variabel Dana Bagi Hasil (DBH) berpengaruh signifikan terhadap belanja modal, (5) variabel Pendapatan Asli Daerah (PAD) berpengaruh signifikan terhadap belanja modal, (6) variabel pertumbuhan ekonomi, Dana Alokasi Umum (DAU), Dana Alokasi Khusus (DAK), Dana Bagi Hasil (DBH), dan Pendapatan Asli Daerah (PAD) berpengaruh terhadap belanja modal.

ABSTRACT

Thesis with the title "The Effect of Economic Growth, General Allocation Fund (DAU), Special Allocation Fund (DAK), Revenue Sharing Fund (DBH), and Regional Original Income (PAD) on Capital Expenditure in Regencies / Cities in East Kalimantan Province for the 2018-2022 Period" written by Maharani Putri Dewi Puspitaningrum, NIM. 126406212110, Sharia Financial Management Study Program, Department of Business and Management, Faculty of Economics and Islamic Business, Sayyid Ali Rahmatullah State Islamic University Tulungagung with the supervisor Dr. Ahmad Supriyadi, M.Pd.I.

Keywords: Capital Expenditure, Economic Growth, General Allocation Fund (DAU), Special Allocation Fund (DAK), Revenue Sharing Fund (DBH), Regional Original Income (PAD).

This research is motivated by the importance of allocating budget funds effectively, especially for capital expenditure needs. The purpose of this study was to examine (1) the effect of economic growth on capital expenditure in districts / cities in East Kalimantan province, (2) the effect of the General Allocation Fund (DAU) on capital expenditure in districts / cities in East Kalimantan province, (3) the effect of the Special Allocation Fund (DAK) on capital expenditure in districts / cities in East Kalimantan province, (4) the effect of Revenue Sharing Fund (DBH) on capital expenditure in districts / cities in East Kalimantan province, (5) the effect of Regional Original Revenue (PAD) on capital expenditure in districts / cities in East Kalimantan province, (6) the effect of economic growth, General Allocation Fund (DAU), Special Allocation Fund (DAK), Revenue Sharing Fund (DBH), and Regional Original Revenue (PAD) on capital expenditure in districts / cities in East Kalimantan province.

The research was studied using a quantitative approach and the type of data used was secondary data sourced from the official website of the Central Bureau of Statistics and publications of the Directorate General of Fiscal Balance (DJPK). This research is associative type and tested using Eviews 12 software.

The results showed that (1) the economic growth variable had no significant effect on capital expenditure, (2) the General Allocation Fund (DAU) variable had a significant effect on capital expenditure, (3) the Special Allocation Fund (DAK) variable had no significant effect on capital expenditure, (4) the Revenue Sharing Fund (DBH) variable had a significant effect on capital expenditure, (5) the Regional Original Revenue (PAD) variable had a significant effect on capital expenditure, (6) the variables of economic growth, General Allocation Fund (DAU), Special Allocation Fund (DAK), Revenue Sharing Fund (DBH), and Regional Original Revenue (PAD) had an effect on capital expenditure.