

ABSTRAK

Tujuan dari penelitian ini adalah untuk menguji pengaruh Belanja Pegawai, Pendapatan Asli Daerah, Sisa Lebih Perhitungan Anggaran, Pertumbuhan Ekonomi dan Luas Wilayah terhadap Pengalokasian Anggaran Belanja Modal pada Pemerintah Daerah Kabupaten/Kota di Provinsi Jawa Timur. Metode analisis data yang digunakan dalam penelitian ini adalah analisis statistik deskriptif, uji asumsi klasik, dan analisis regresi linier berganda menggunakan program SPSS. Hasil penelitian menunjukkan bahwa: (1) Belanja Pegawai tidak berpengaruh terhadap Pengalokasian Anggaran Belanja Modal, (2) Pendapatan Asli Daerah berpengaruh terhadap Pengalokasian Anggaran Belanja Modal, (3) Sisa Lebih Perhitungan Anggaran berpengaruh terhadap Pengalokasian Anggaran Belanja Modal, (4) Pertumbuhan Ekonomi tidak berpengaruh terhadap Pengalokasian Anggaran Belanja Modal dan (5) Luas Wilayah berpengaruh terhadap Pengalokasian Anggaran Belanja Modal.

Kata Kunci : Belanja Pegawai, Pendapatan Asli Daerah, Sisa Lebih Perhitungan Anggaran, Pertumbuhan Ekonomi, Luas Wilayah, Pengalokasian Anggaran Belanja Modal.

ABSTRACT

The purpose of this study is to examine the influence of the Personnel Expenditure, Local Government Revenue, Surplus of Budget, Economic Growth, and Wide of Region on the Allocation of Capital Expenditure Budgeting in districts/cities in Jawa Timur Province during 2013-2017. The data analysis method used in this study was descriptive statistical analysis, classic assumption test, and multiple linear regression analysis using the SPSS program. The results of the study show that: (1) Personnel Expenditure has no influences on Allocation of Capital Expenditure Budgeting, (2) Local Government Revenue has an influences on Allocation of Capital Expenditure Budgeting, (3) Surplus of Budget has an influences on Allocation of Capital Expenditure Budgeting, and (4) Economic Growth has no influences on Allocation of Capital Expenditure Budgeting (5) Wide of Region has an influences on Allocation of Capital Expenditure Budgeting.

Keywords : Personnel Expenditure, Local Government Revenue, Surplus of Budget, Economic Growth, Wide of Region, Allocation of Capital Expenditure Budgeting.