

ABSTRACT

The Effect Of General Allocation Funds, Regional Original Income And Financing Receipt On Capital Expenditure

State polytechnic of sriwijaya, Accounting Departement

Lyanda Al-Hasymia Rohmah, 2025 (xvii+ 63 pages)

Email: rohmahlysanda@gmail.com

This study aims to examine the effect of General Allocation Funds (DAU), Regional Original Revenue (PAD), and Financing Receipts on Capital Expenditures in the provinces of Sumatra Island, both partially and simultaneously. The population in this study consists of 10 provinces on Sumatra Island, with data collected over a five-year period from 2019 to 2023, resulting in a total of 50 observations. The data were obtained from audited Local Government Financial Reports (LKPD) published on the official website of the Audit Board of the Republic of Indonesia (BPK RI). This research employs a quantitative approach using panel data regression analysis with the assistance of EViews 12 software. The model selection process involved the Chow Test, Hausman Test, and Lagrange Multiplier Test. Classical assumption tests, including the Multicollinearity Test and Heteroscedasticity Test, were also conducted. Hypothesis testing was performed using the t-test, F-test, and the coefficient of determination (R^2). The results indicate that, partially, PAD and Financing Receipts have a significant effect on Capital Expenditures, whereas DAU does not have a significant effect. However, simultaneously, DAU, PAD, and Financing Receipts collectively have a significant influence on Capital Expenditures.

Keywords: *Capital Expenditure, General Allocation Fund (DAU), Regional Original Revenue (PAD), Financing Receipts*

ABSTRAK

Pengaruh Dana Alokasi Umum, Pendapatan Asli Daerah dan Penerimaan Pembiayaan Terhadap Belanja Modal

Politeknik Negeri Sriwijaya, Jurusan Akuntansi

Lysanda Al-Hasymia Rohmah, 2025 (xvii+ 63 halaman)

Email: rohmahlysanda@gmail.com

Penelitian ini bertujuan untuk mengetahui pengaruh Dana Alokasi Umum (DAU), Pendapatan Asli Daerah (PAD), dan Penerimaan Pembiayaan terhadap Belanja Modal pada Provinsi di Pulau Sumatera baik secara parsial maupun simultan. Penelitian ini menggunakan data sekunder berupa Laporan Hasil Pemeriksaan (LHP) yang diperoleh dari *website* resmi BPK RI pada 10 provinsi di Pulau Sumatera selama periode 2019–2023, dengan jumlah total observasi sebanyak 50 sampel. Metode penelitian yang digunakan adalah metode kuantitatif dengan pendekatan regresi data panel dan menggunakan *software EViews 12*. Pemilihan model dilakukan melalui Uji *Chow*, Uji *Hausman*, dan Uji *Lagrange Multiplier*. Selanjutnya, dilakukan uji asumsi klasik berupa Uji Multikolinearitas dan Uji Heteroskedastisitas, serta pengujian hipotesis melalui Uji *t*, Uji *F*, dan Koefisien Determinasi (R^2). Hasil penelitian menunjukkan bahwa secara parsial, variabel Pendapatan Asli Daerah (PAD) dan Penerimaan Pembiayaan berpengaruh terhadap Belanja Modal, sedangkan Dana Alokasi Umum (DAU) tidak berpengaruh secara signifikan. Namun secara simultan, ketiga variabel independen yaitu DAU, PAD, dan Penerimaan Pembiayaan berpengaruh terhadap Belanja Modal.

Kata Kunci: Belanja Modal, Dana Alokasi Umum (DAU), Pendapatan Asli Daerah (PAD), Penerimaan Pembiayaan