

ABSTRAK

Penelitian berjudul Pengaruh Dana Alokasi Umum (DAU) dan Pendapatan Asli Daerah (PAD) terhadap Belanja Modal. Penelitian dilakukan pada Badan Pemeriksa Keuangan (BPK) perwakilan Jawa Barat. Tujuan penelitian untuk mengetahui pengaruh Dana Alokasi Umum (DAU) terhadap belanja modal, untuk mengetahui pengaruh Pendapatan Asli Daerah (PAD) terhadap belanja modal, dan untuk mengetahui pengaruh Dana Alokasi Umum (DAU) dan Pendapatan Asli Daerah (PAD) terhadap belanja modal kabupaten dan kota di Provinsi Jawa Barat. Metode penelitian yang dilakukan yaitu metode deskriptif dengan pendekatan kausalitas. Pengumpulan data melalui wawancara, observasi, dokumentasi.

Hasil penelitian menunjukkan secara parsial variabel Dana Alokasi Umum (DAU) berpengaruh terhadap belanja modal. Besarnya kontribusi Dana Alokasi Umum (DAU) terhadap belanja modal sebesar 16,%. Secara Parsial variabel Pendapatan Asli Daerah (PAD) berpengaruh terhadap belanja modal, kontribusi Pendapatan Asli Daerah (PAD) terhadap belanja modal sebesar 47,9%. Secara simultan variabel Dana Alokasi Umum (DAU) dan Pendapatan Asli Daerah (PAD) berpengaruh signifikan terhadap variabel belanja modal. Kontribusi Dana Alokasi Umum (DAU) dan Pendapatan Asli Daerah (PAD) terhadap belanja modal sebesar 63,9% sedangkan sisanya sebesar 36,1% dipengaruhi variabel-variabel lain yang tidak diteliti

Kata kunci: Dana Alokasi Umum (DAU), Pendapatan Asli Daerah (PAD), Belanja Modal

ABSTRACT

The study entitled Effect of General Allocation Fund and local revenue for Capital Expenditure. The study was conducted at Audit Board of the Republic of Indonesia of West Java. The aim of research to determine the influence of the General Allocation Fund towards capital expenditure, to determine the influence of local revenue to capital expenditures, and to determine the influence of the General Allocation Fund and local revenue to capital expenditures district and town in West Java province. The research method is descriptive method with approach of causality. Collecting data through interviews, observation, documentation.

The results showed partial variable General Allocation Fund effect on capital spending. The amount of contribution of the General Allocation Fund to capital expenditures amounted to 16%. Partial variable local revenue affects capital expenditures, contribution local revenue towards capital expenditure amounted to 47.9%. Simultaneously variables General Allocation Fund and local revenue have a significant effect on the variable capital expenditure. Contribution of the General Allocation Fund and local revenue to capital expenditures amounted to 63.9% while the remaining 36.1% influenced by other variables not examined.

Keyword: General Allocation fund, Local Revenue, Capital Expenditure