



ELECTRONIC THESIS AND DISSERTATION UNSYIAH

TITLE

PENGARUH PENDAPATAN ASLI DAERAH, DANA ALOKASI UMUM, DAN LEGISLATURE SIZE TERHADAP BELANJA MODAL DENGAN DANA OTONOMI KHUSUS SEBAGAI PEMODERASI PADA KABUPATEN/KOTA DI PROVINSI ACEH

ABSTRACT

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The purpose of this study is to determine the effect of Regional Original Revenue, General Allocation Funds, and Legislature Size on capital expenditure simultaneously and partially on district / city governments in Aceh Province and the role of the Special Autonomy Fund in moderating the relationship between Original Revenue, General Allocation Funds, and Legislature Size for capital expenditure. The research design used is a causal design. The population in this study was 23 districts / cities in Aceh Province and was studied as a whole, with a observation period from 2014-2018 so that 115 units of analysis were obtained. Data were processed using multiple linear regression tests using SPSS.

The results proved that simultaneous Regional Original Revenue, General Allocation Funds, and Legislature Size have an influence on capital expenditure. Partially the results of the study showed that (1) Regional Original Revenue has a positive effect on capital expenditure (2) General Allocation Funds have a positive effect on capital expenditure, (3) Legislature Size has a positive effect on capital expenditure. The Special Autonomy Fund can moderate the effect of Regional Revenue, General Allocation Funds, and Legislature Size on Capital Expenditures.

Keywords: Capital Expenditure, Regional Original Revenue, General Allocation Fund, Legislature Size, Special Autonomy Fund.

ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh Pendapatan Asli Daerah, Dana Alokasi Umum, dan Legislature Size terhadap belanja modal secara simultan dan parsial pada pemerintah kabupaten/kota di Provinsi Aceh dan peran Dana Otonomi Khusus dalam memoderasi hubungan antara Pendapatan Asli, Dana Alokasi Umum, dan Legislature Size terhadap belanja modal. Desain penelitian yang digunakan adalah desain kausal. Populasi dalam penelitian ini adalah 23 kabupaten/kota di Provinsi Aceh dan diteliti secara keseluruhan, dengan periode amatan dari tahun 2014-2018 sehingga diperoleh 115 unit analisis. Data diolah dengan uji regresi linier berganda menggunakan SPSS.

Hasil penelitian membuktikan bahwa secara simultan Pendapatan Asli Daerah, Dana Alokasi Umum, dan Legislature Size berpengaruh terhadap belanja modal. Secara parsial hasil penelitian menunjukkan bahwa (1) Pendapatan Asli Daerah berpengaruh positif terhadap belanja modal (2) Dana Alokasi Umum berpengaruh positif terhadap belanja modal, (3) Legislature Size berpengaruh positif terhadap belanja modal. Dana Otonomi Khusus dapat memoderasi pengaruh Pendapatan Asli Daerah, Dana Alokasi Umum, dan Legislature Size terhadap Belanja Modal.

Kata kunci: Belanja Modal, Pendapatan Asli Daerah, Dana Alokasi Umum, Legislature Size, Dana Otonomi Khusus.