

ABSTRAK

FITRI. S, 2020. Pengaruh Pendapatan Asli Daerah terhadap Belanja Modal Pemerintah Provinsi Sulawesi Selatan, Skripsi Program Studi Pembangunan Ekonomi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar Dosen Pembimbing I Bapak H. Andi Jam ' an, dan Dosen Pembimbing II Ibu Warda.

Penelitian ini bertujuan untuk mengetahui pengaruh Pendapatan Asli Daerah terhadap Belanja Modal Pemerintah Provinsi Sulawesi Selatan. Teknik Analisis penelitian ini menggunakan deksrifit kuantitatif dan data sekunder dengan mengumpulkan laporan realisasi APBD tahun 2012-2019. Pengujian analisis data menggunakan regresi linier sederhana dengan pengujian hipotesis uji parsial (uji t) dan koefisien determinasi (R^2). Dimana variabel bebasnya adalah Pendapatan Asli Daerah (X) dan variabel terikatnya adalah Belanja Modal (Y).

Hasil penelitian menunjukkan nilai konstanta -420,892, koefisien regresi Pendapatan Asli Daerah 0,370, koefisien korelasi (R) 0,956 (95,6%) sedangkan koefisien determinasi (R square) 0,915 (91,5%). Artinya 91,5% Belanja Modal Pemerintah Provinsi Sulawesi Selatan dipengaruhi oleh Pendapatan Asli Daerah dan sisanya 8,5% dipengaruhi oleh variabel lain di luar metode penelitian ini dan hasil uji t menunjukkan bahwa variabel Pendapatan Asli Daerah diperoleh $t_{hitung} > t_{tabel}$ ($8,030 > 2,571$) dengan nilai signifikan $0,000 < 0,05$. Artinya secara parsial variabel Pendapatan Asli Daerah berpengaruh signifikan terhadap Belanja Modal Pemerintah Provinsi Sulawesi Selatan periode 2012-2019..

Kata Kunci : Pendapatan Asli Daerah

ABSTRACT

FITRI. S, 2020. *The Influence of Local Revenue on Capital Expenditures of the South Sulawesi Provincial Government*, Thesis of the Economic Development Study Program, Faculty of Economics and Business, University of Muhammadiyah Makassar, First Advisor Mr. H. Andi Jam 'an, and Second Advisor, Mrs. Warda.

This study aims to determine the effect of local revenue on capital expenditure of the South Sulawesi provincial government. The analysis technique of this research uses quantitative descriptive and secondary data by collecting reports on the realization of the 2012-2019 APBD. Testing data analysis using simple linear regression with partial test hypothesis testing (t test) and the coefficient of determination (R²). Where the independent variable is Regional Original Income (X) and the dependent variable is Capital Expenditure (Y).

The results showed a constant value of -420,892, the regression coefficient of Regional Original Income was 0.370, the correlation coefficient (R) was 0.956 (95.6%) while the coefficient of determination (R square) was 0.915 (91.5%). This means that 91.5% of the Capital Expenditures of the South Sulawesi Provincial Government is influenced by Regional Original Income and the remaining 8.5% is influenced by other variables outside this research method and the results of the t test show that the Local Own Income variable is obtained $t_{count} > t_{table}$ (8,030 > 2,571) with a significant value of 0,000 < 0.05. This means that partially the variable of Regional Original Income has a significant effect on the Capital Expenditure of the South Sulawesi Provincial Government for the period 2012-2019 ..

Keywords: Local Own Income