PENGARUH PENDAPATAN ASLI DAERAH (PAD), DANA ALOKASI UMUM (DAU) DAN DANA BAGI HASIL PAJAK (DBH PAJAK) TERHADAP PERTUMBUHAN EKONOMI DENGAN BELANJA DAERAH SEBAGAI VARIABEL INTERVENING
(Studi Empiris pada Kabupaten/Kota di Provinsi Daerah Istimewa Yogyakarta Tahun 2008-2015)

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh Pendapatan Asli Daerah, Dana Alokasi Umum, dan Dana Bagi Hasil Pajak terhadap Pertumbuhan Ekonomi secara simultan maupun parsial pada Kabupaten/Kota di Provinsi Daerah Istimewa Yogyakarta dan peran Belanja Daerah sebagai variabel intervening. Data sekunder atas variabel-variabel tersebut berasal dari Laporan Realisasi Anggaran (LRA) 5 pemerintah Kabupaten/Kota di Provinsi Daerah Istimewa Yogyakarta. Sampel dipilih menggunakan metode *purposive sampling* berjumlah 5 Kabupaten/Kota dengan periode amatan dari tahun 2008-2015 sehingga diperoleh 40 unit analisis. Penelitian ini adalah penelitian kuantitaif. Data diolah menggunakan uji analisis regresi linear berganda dan *path analysis* dengan bantuan program SPSS.

Hasil penelitian ini menunjukkan bahwa PAD dan DAU secara parsial berpengaruh signifikan terhadap Belanja Daerah, sementara DBH Pajak secara parsial tidak berpengaruh terhadap Belanja Daerah. Secara simultan, PAD, DAU, dan DBH Pajak berpengaruh signifikan terhadap Belanja Daerah. Penelitian lebih lanjut, PAD secara parsial berpengaruh signifikan terhadap Pertumbuhan Ekonomi, sementara DAU, DBH Pajak, dan Belanja Daerah secara parsial tidak berpengaruh terhadap Pertumbuhan Ekonomi. Secara simultan PAD, DAU, DBH Pajak, dan Belanja Daerah berpengaruh signifikan terhadap Pertumbuhan Ekonomi. Hasil analisis lebih lanjut menunjukkan bahwa Belanja Daerah tidak mampu memediasi antara PAD, DAU, dan DBH Pajak terhadap Pertumbuhan Ekonomi.

Kata Kunci: Pendapatan Asli Daerah, Dana Alokasi Umum, Dana Bagi Hasil Pajak, Belanja Daerah, Pertumbuhan Ekonomi.

THE EFFECT OF LOCAL REVENUE, GENERAL ALLOCATION FUNDS, AND TAX REVENUE SHARING FUNDS ON ECONOMIC GROWTH WITH REGIONAL EXPENDITURE AS AN INTERVENING VARIABLE
(Empirical Studies in Regency/City in The Special Province of Yogyakarta in 2008-2015)

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ABSTRACT

This study aims to determine the effect of Regional Original Revenue, General Allocation Funds and Tax Revenue Sharing Funds on Economic Growth simultaneously or partially in the Regency/City in the Special Province of Yogyakarta and the role of Regional Expenditure as an intervening variable. Secondary data on these variables comes from the Budget Realization Report of 5 Regency/City governments in the Special Province of Yogyakarta. The sample was selected using a purposive sampling method totaling 5 Regencies/Cities with observation periods from 2008-2015 to obtain 40 units of analysis. This research is quantitative research. Data is processed using multiple linear regression analysis and path analysis with the help of the SPSS program.

The results of this study indicate that Local Revenue and General Allocation Funds partially have a significant effect on Regional Expenditures, while Tax Revenue Funds partially has no effect on Regional Expenditures. Simultaneously, Local Revenue, General Allocation Funds, and Tax Revenue Funds have a significant effect on Regional Expenditures. Further research, Local Revenue partially has a significant effect on Economic Growth, while General Allocation Funds, Tax Revenue Funds and Regional Expenditure partially have no effect on Economic Growth. Simultaneously Local Revenue, General Allocation Funds, Tax Revenue Funds and Regional Expenditure have a significant effect on Economic Growth. The results of further analysis shows that Regional Expenditures are unable to mediate between Local Revenue, General Allocation Funds and Tax Revenue Funds on Economic Growth.

Keywords: *Local Revenue, General Allocation Funds, Tax Revenue Funds, Regional Expenditures, Economic Growth.*