

## ABSTRAK

Tujuan pada penelitian ini adalah untuk menguji apakah ada pengaruh Pendapatan Asli Daerah dan Dana Alokasi Umum Terhadap Ketimpangan Distribusi Pendapatan di Provinsi Sumatera Sumatera Selatan Tahun 2007-2021. Metode yang digunakan adalah metode kuantitatif dengan alat analisis regresi linear berganda.

Berdasarkan hasil penelitian menjelaskan bahwa secara simultan Pendapatan Asli Daerah ( $X_1$ ) dan Dana Alokasi Umum ( $X_2$ ) berpengaruh terhadap Ketimpangan Distribusi Pendapatan ( $Y$ ) dimana hasil  $F_{hitung}$  lebih besar dari  $F_{tabel}$  atau  $4,926 > 3,89$ . Pendapatan Asli Daerah ( $X_1$ ) secara parsial memiliki pengaruh yang signifikan terhadap Ketimpangan Distribusi Pendapatan ( $Y$ ) dimana diperoleh  $T_{hitung} > T_{tabel}$  yaitu  $2,855 > 2,17881$  dengan nilai signifikansi sebesar 0,014. Dana Alokasi Umum ( $X_2$ ) secara parsial berpengaruh negatif dan signifikan terhadap Ketimpangan Distribusi Pendapatan ( $Y$ ) dimana diperoleh  $T_{hitung} < T_{tabel}$  yaitu  $-2,274 < -2,1788$  dengan nilai signifikansi sebesar 0,042. Nilai koefisien determinasi (*R Square*) adalah sebesar 0,451. Hal ini menunjukkan bahwa persentase kontribusi pengaruh Pendapatan Asli Daerah dan Dana Alokasi Umum di Provinsi Sumatera Selatan adalah sebesar 45,1%. Sedangkan sisanya sebesar 54,9% dipengaruhi oleh variabel lain yang tidak dimasukkan dalam penelitian ini yaitu: pertumbuhan penduduk, pendapatan per kapita, inflasi, ketimpangan pembangunan antar wilayah, investasi, jumlah pengangguran, ekspor dan impor, serta nilai tukar (*term of trade*)

**Kata Kunci:** *Pendapatan Asli Daerah, Dana Alokasi Umum, Ketimpangan Distribusi Pendapatan*

## ABSTRACT

The aim of this study was to examine whether there was an influence of Regional Original Revenue and General Allocation Fund on Income Distribution Inequality in South Sumatra Province in the years 2007-2021. The method used was a quantitative method with multiple linear regression analysis.

Based on the research results, it was explained that Regional Original Revenue (X1) and General Allocation Fund (X2) simultaneously had an influence on Income Distribution Inequality (Y), where the F-test result was greater than the F-table or  $4.926 > 3.89$ . Regional Original Revenue (X1) partially had a significant influence on Income Distribution Inequality (Y), where the t-test result was greater than the t-table, which was  $2.855 > 2.17881$ , with a significance value of 0.014. General Allocation Fund (X2) partially had a negative and significant influence on Income Distribution Inequality (Y), where the t-test result was less than the t-table, which was  $-2.274 < -2.1788$ , with a significance value of 0.042. The coefficient of determination (R Square) was 0.451. This showed that the percentage contribution of Regional Original Revenue and General Allocation Fund in South Sumatra Province was 45.1%. Meanwhile, the remaining 54.9% was influenced by other variables that were not included in this study, such as population growth, per capita income, inflation, development inequality between regions, investment, unemployment rate, exports and imports, and exchange rate (term of trade).

**Keywords: Regional Original Revenue, General Allocation Fund, Income Distribution Inequality.**