

ABSTRAK

Dedi Stiawan. Pengaruh Dana Bagi Hasil Pajak, dan Dana Alokasi Umum Terhadap Belanja Daerah Kabupaten/Kota di Provinsi Sumatera Selatan. Dibimbing oleh Novie Al Muhariah, S.E., M.Si. selaku Pembimbing I dan Ali Akbar, SE., M.Si selaku Pembimbing II. Tujuan penelitian adalah untuk mengetahui Pengaruh Dana Bagi Hasil Pajak dan Dana Alokasi Umum Terhadap Belanja Daerah Kabupaten Kota di Provinsi Sumatera Selatan. Data yang digunakan yaitu data primer berupa hasil jawaban responden dari kuesioner yang disebarakan kepada pelaku usaha kerajinan bonsai yang menjadi sampel penelitian, yang berisi tanggapan responden mengenai Pengaruh Dana Bagi Hasil Pajak dan Dana Alokasi Umum Terhadap Belanja Daerah Kabupaten Kota di Provinsi Sumatera Selatan. Alat analisis dalam penelitian ini adalah analisis regresi berganda. Berdasarkan hasil analisis dan pembahasan yang telah dilakukan sebelumnya, maka dapat ditarik beberapa kesimpulan bahwa secara parsial menunjukkan bahwa variabel dana bagi hasil pajak (X1) memiliki pengaruh signifikan terhadap belanja daerah (Y), begitu pula variabel dana alokasi umum (X2) yang memiliki pengaruh signifikan terhadap belanja daerah (Y). Secara Simultan menunjukkan bahwa dana bagi hasil pajak (X1) dan dana alokasi umum (X2) bersama-sama memiliki pengaruh yang signifikan terhadap belanja daerah (Y). Nilai koefisien determinasi (R^2) adalah sebesar 0.414427 atau sebesar 41,44%. Hal ini menunjukkan bahwa persentase sumbangan pengaruh dana bagi hasil pajak (X1) dan dana alokasi umum (X2) terhadap belanja daerah (Y) Provinsi Sumatera Selatan sebesar 41,44%. Sedangkan sisanya sebesar 58,56% dipengaruhi oleh variabel lain selain variabel dalam penelitian.

Kata Kunci: Pengaruh, Dana Bagi Hasil Pajak, Dana Alokasi Umum, Belanja Daerah

ABSTRACT

Dedi Stiawan. The Influence of Tax Revenue Sharing Funds, and General Allocation Funds on District/City Regional Expenditure in South Sumatra Province. The study was under the guidance of Novie Al Muhariah, S.E., M.Si. and Ali Akbar, SE., M.Si. The research objective was to determine the influence of tax sharing and general allocation funds on district/city expenditure in South Sumatra province. The data used was primary data in the form of the results of respondents' answers from the questionnaire distributed to the bonsai craft business actors who were the research sample, which contains respondents' responses regarding the influence of Tax Revenue Sharing Funds and General Allocation Funds on Regional Expenditure of City Regencies in South Sumatra Province. The analytical tool in this study was multiple regression analysis. Based on the results of the analysis and discussion that had been done before, it could be concluded that partially it showed that the tax revenue-sharing variable (X1) had a significant influence on regional spending (Y), as well as the general allocation fund variable (X2) which had an influence significantly to regional spending (Y). Simultaneously it showed that tax sharing funds (X1) and general allocation funds (X2) together had a significant influence on regional spending (Y). The coefficient of determination (R²) was 0.414427 or 41.44%. This showed that the percentage of tax-sharing contributions (X1) and general allocation funds (X2) to regional expenditure (Y) for South Sumatra Province was 41.44%. While the remaining 58.56% was influenced by variables other than the variables in the study.

Keywords: Influence, Tax Revenue Sharing Fund, General Allocation Fund, Regional Expenditure