

Proceeding of The First International Annual Conference on Economics, Management, Business and Accounting

Influence of Regional Original Income, General Allocation Funds, Special Allocation Funds and Profit Sharing Funds Regional Shopping (Case Study of 29 Districts in East Java Province).

Fitri Handayani¹, Suwandi², Indrian Supheni^{3*}, Wiwin Alief Bachtiar⁴
^{1,2,3,4} Accounting Departement, Sekolah Tinggi Ilmu Ekonomi Nganjuk

Article Info:

Abstract

Keywords:

General Allocation Funds;
 Profit Sharing Funds;
 Regional Expenditures;
 Regional Original Income;
 Special Allocation Funds;

The aim of this research is to determine the effect of Regional Original Income, General Allocation Funds, Special Allocation Funds and Profit Sharing Funds on Regional Expenditures, the research method uses quantitative methods with secondary data in the form of Regional Revenue and Expenditure Budget Realization reports, the analytical method in this research is analysis multiple linear regression with the help of SPSS Version 21. With a total sample of 29 districts with an observation period of 4 years, namely 2018-2021, so the total sample used in this research is 116 data. The results of the study show that partially the Regional Original Income, General Allocation Funds and Profit Sharing Funds have a positive effect while Special Allocation Funds have no effect on Regional Expenditures. Simultaneous test results of the dependent variable have a positive effect on Regional Expenditures.

Article DOI :

<http://dx.doi.org/>

(*) Corresponden Author:

✉ Author Address, Department, Affiliation, City, Country.

Email: indriansupheni@stienganjuk.ac.id

INTRODUCTION

Indonesia adheres to a system of regional autonomy, where regions are given power, authority and rights to regulate their own government, because the central government assumes that regional governments have a better understanding of the needs and potential of their own regions. As for the authority and rights of autonomous regions to manage their own regional finances, including exploring sources of original regional income. As a consequence of regional autonomy, regional governments must be able to improve the performance and accountability of their regional governments. In fact, regional governments still have a weak ability to extract their own Regional Original Income, this affects the ability of Regional Expenditures to finance routine budgets and development budgets, which ultimately causes inequality between regions (Darmayanti et al., 2023).

Regional inequality is where there are regions that are very rich because they have high Original Regional Income and on the other hand there are regions that are left behind because they have low Original Regional Income. These

underdeveloped areas are a problem faced by the regions because they have low income, in the end, the central government provides transfer funds from General Allocation Funds, Special Allocation Funds and Profit Sharing Funds to regional governments so that these underdeveloped regions are able to increase their Original Regional Income, by using it as Regional Expenditure effectively and efficiently, but in fact the regional government actually relies on and uses transfer funds as the main source (Rizkika et al., 2023).

Table 1. Realization of the Pacitan Regency Regional Revenue and Expenditure Budget in the form of Original Regional Income, General Allocation Funds, Special Allocation Funds, Profit Sharing and Regional Expenditure Funds for Pacitan Regency for 2018-2021.

Year	Locally-generated revenue	General allocation funds	Special allocation funds	Profit Sharing Fund	Regional Shopping
2018	185.153.427.758	793.715.346.000	277.683.212.331	99.006.905.287	1.595.939.987.645
2019	199.044.387.518	817.563.878.000	293.393.586.330	81.796.889.037	1.921.214.125.566
2020	168.459.638.378	739.879.366.000	283.563.426.881	82.626.327.469	1.570.270.990.460
2021	211.689.109.365	731.750.000.000	298.310.000.000	112.350.000.000	1.610.281.291.593

Source: Direktorat Jenderal Perimbangan Keuangan (2023)

From table 1.1, it shows that for the 2018-2021 period, it can be seen that Original Regional Income, General Allocation Funds, Special Allocation Funds, Profit Sharing Funds and Regional Expenditures experienced fluctuations. Original Regional Income received in 2020 experienced a decline during Covid-19, causing a reduction in regional income sources. , Regional Original Income experienced a decrease of IDR 30,584,749,140. Meanwhile, transfer funds from the central government also experienced a decrease, the General Allocation Fund experienced a decrease in 2020 amounting to IDR 77,684,512,000, in 2021 also experienced a decrease of IDR 8,129,366,000 while the Special Allocation experienced a decrease in 2020 amounting to IDR 9,830,159,449, Pacitan Regency DBH experienced a decrease in 2019 amounting to IDR 17,210,016,250, Actual Regional Expenditures for Pacitan Regency in 2020 decreased by IDR 350,943,135,106.

Table 2. Realization of the Regional Revenue and Expenditure Budget for Sampang Regency in the form of Original Regional Income, General Allocation Funds, Special Allocation Funds, Profit Sharing and Regional Expenditure Funds for Sampang Regency for 2018-2021.

Year	Locally-generated revenue	General allocation funds	Special allocation funds	Profit Sharing Fund	Regional Shopping
2018	135.349.867.961	825.443.163.000	279.475.126.533	107.198.211.337	1.688.227.124.511
2019	168.778.440.667	865.298.361.000	296.805.872.883	95.680.857.846	1.802.318.646.936
2020	175.518.944.949	784.115.868.000	247.139.609.783	95.219.550.924	1.730.647.091.106
2021	135.499.437.439	781.830.000.000	285.640.000.000	121.950.000.000	1.836.339.237.366

Source: Direktorat Jenderal Perimbangan Keuangan (2023)

From table 1.2, it shows that for the 2018-2021 period, it can be seen that Original Regional Income, General Allocation Funds, Special Allocation Funds, Profit Sharing Funds and Regional Expenditures experienced fluctuations, the Original

Regional Income received by Sampang Regency in 2021 experienced a decrease because Covid-19 caused a reduction in resources. regional income, Regional Original Income decreased by IDR 40,019,507,510, General Allocation Funds experienced a decrease in 2021 amounting to IDR 2,285,868,000, while Special Allocation Funds experienced a decrease in 2020 amounting to IDR 49,666,263,100, in 2019 DBH experienced a decrease of IDR 11,517,353,491, in 2020 DBH decreased by IDR 461,306,922, Sampang Regency Regional Expenditure Realization in 2020 decreased by IDR 71,671,555,830.

The phenomenon that occurs in districts in East Java Province illustrates that not all regional governments are financially stable. This can be seen from the regional expenditure growth data which shows that there are differences in regional expenditure growth which are not evenly distributed in allocating regional expenditure, some regions show high growth rates and others show very low growth rates. The significant difference in regional expenditure growth for districts in East Java shows that there is an imbalance in financial capabilities between regions which will ultimately lead to inequality of welfare between regions (Hardiwan, 2022).

In research conducted by (Handayani et al., 2022) which states that Original Regional Income has no influence on Regional Expenditures. This indicates that the increase in Original Regional Income was not followed by an increase in Regional Expenditures, however this research is different from the results of research conducted by (Ariska et al., 2022) that Regional Original Income has a positive influence on Regional Expenditures, if more Original Regional Income is obtained, it can increase the Regional Expenditure Allocation.

Meanwhile, research conducted by (Fitriani & Hendaris, 2023) states that the General Allocation Fund has no effect on Regional Expenditures, which means that if the DAU experiences an increase or decrease it does not affect Regional Expenditures. This research is supported by the research results of (Nur et al., 2022) that DAU has an effect negative impact on Regional Expenditures, but the results of this research are different from the results of research conducted by (Ariska et al., 2022) that General Allocation Funds have a positive effect on Regional Expenditures, namely that the greater the General Allocation Funds received by the regional government, the greater the impact on Regional Expenditures. Regional Shopping activities carried out by regional governments.

Research by (Nur et al., 2022) states that Special Allocation Funds have no effect on Regional Expenditures. The results of this research are different from (Fitriani & Hendaris, 2023) research which shows that the higher the Special Allocation Fund, the more Regional Expenditures will increase, and vice versa if it increases. If the Special Allocation Fund is low, Regional Expenditures will be lower.

The results of research conducted by (Aliu et al., 2021) show that Profit Sharing Funds have a positive effect on Regional Expenditures. If the Profit Sharing Funds are larger or increase, Regional Expenditures will increase. The results of this research are different from researchers (Handayani et al., 2022) who stated that the Profit Sharing Fund has no effect on the allocation of Regional Expenditures. This shows that the increase in Profit Sharing Funds is not balanced by an increase in Regional Expenditures.

Several studies carried out often obtain different results and tend to be inconsistent with each other, which creates a research gap in the research results, so researchers want to re-examine the influence of PAD, DAU, DAK and DBH on Regional Expenditures by taking Regency areas in East Java Province and the reasons. The selection of provinces in East Java is in accordance with the phenomena and problems that occur in East Java Province. Apart from that, East Java Province is one of the provinces that has the most districts in Indonesia, has

29 districts with a very large population, and each of them has income and expenditure vary from one region to another.

LITERATUR REVIEW

Agency Theory

According to (Supheni et al., 2022) Agency theory is a contractual relationship between the principal and the agent. Agency theory assumes that agents and principals have their own interests in carrying out work contracts. The principal is the party who makes the tasks and gives orders, while the agent is the one who receives the tasks. Agency theory can be applied in public sector organizations to analyze public policy commitments, in principal and agent agreements through the budget process and budget use. If linked In the government sector, the Central Government can be categorized as the Principal while the Regional Government is the Agent.

Public Accounting

Public sector accounting is an accounting activity carried out on financial events and transactions of public sector organizations. Public accountability can be interpreted as a form of obligation on the part of the fiduciary (agent) to provide accountability, present, report and disclose all activities and activities which are their responsibility to the fiduciary (principal) who has the right and authority to ask for that accountability, financial accounting regions can be defined as service providers to provide government financial information to users based on recording, classifying and reporting financial events or transactions which will ultimately produce financial information that will be needed by certain parties for decision making and reporting the results transparently to the public (Fatoni & Pratomo, 2022)

Locally-generated revenue

According to (Akhmadi et al., 2023), original regional income is income obtained from regional levies, regional taxes, results from the management of separated regional assets and other legitimate income. Original Regional Income is all regional revenue originating from the region itself. The formula for calculating PAD is:

$$\text{PAD} = \text{Regional Tax} + \text{Regional Levy} + \text{Regional Wealth Management Results Separated} + \text{Miscellaneous Legitimate income.}$$

General Allocation Fund

According to (Budiarti, 2014) DAU is funds sourced from the APBN. Revenue from this DAU is used to improve infrastructure and development. In general, it is identified that poor and underdeveloped regions should receive more funds than rich regions. Obtaining General Allocation Funds is determined based on the size of a region's fiscal gap, namely the difference between regional needs and regional potential. The formula for calculating DAU is:

$$\text{DAU} = \text{Basic Allocation (AD)} + \text{Fiscal Gap (CF)}$$

Special Allocation Fund

According to (Rahmat et al., 2020) Special Allocation Funds come from APBN revenues which are transferred to certain regions with the aim of helping fund special regional affairs objectives with national priorities. Special Allocation Funds are used to reduce gaps in public services by prioritizing the fields of health, education, maritime affairs, infrastructure, agricultural fisheries. The formula for calculating DAK is:

$$\text{DAK} = \text{PU APBD} - \text{Regional Employee Expenditures}$$

Profit Sharing Fund

According to (Yulian & Sari, 2018) Profit Sharing Funds are funds sourced from APBN revenues obtained from Tax and Natural Resources Revenue Sharing sources, which are allocated to regions based on a certain percentage figure to fund regional needs in the context of implementing decentralization. The aim of the Profit Sharing Fund is to improve the vertical balance between the center and the regions by taking into account regional income potential, the formula for calculating the Profit Sharing Fund are as follows:

$$DBH = \text{Tax DBH} + \text{SDA DBH}$$

Regional Shopping

Regional Expenditures are all Regional Obligations that are recognized as a reduction in the value of net assets in the period of the relevant Fiscal Year. According to (Budiarti, 2014) Regional Expenditures are expenditures made by Regional Governments to carry out their authority and responsibilities to the Community, provincial government and central government. The formula for calculating Regional Expenditures is:

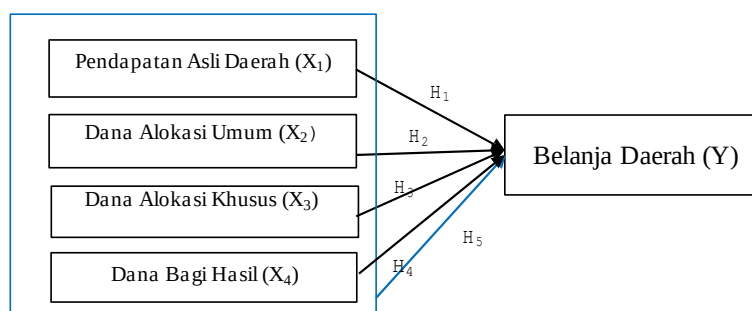
$$\text{Regional Shopping} = \text{Direct Shopping} + \text{Indirect Shopping}$$

Conceptual Framework

Based on agency theory, the central government acts as the principal and the regional government as the agent, where the central government (principal) gives the task to the regional government to regulate and manage its own government affairs including managing its own regional finances, namely PAD with the aim of improving community welfare through the allocation of Regional Expenditures. However, government implementation often only focuses on the interests of the government officials themselves so that the goals of government implementation are not achieved.

To support this goal, the central government or principal provides budget funds to regional governments to carry out their duties, namely providing transfer funds in the form of General Allocation Funds, Special Allocation Funds and Profit Sharing Funds with the hope that agents will act/performance work as desired by the principal, namely allocate the budget for effective and efficient Regional Expenditures, in government accounting standards, these transfer funds are a source of income in the Regional Revenue and Expenditure Budget Report (APBD). These transfer funds will be accounted for by the regional government to the central government, so this will resulting in the emergence of agency problems, where the agent as an extension of the principal does not act in accordance with the principal's interests but tends to serve his personal interests.

Figure 1.1 Conceptual Framework



Source: Author (2023)

RESEARCH METHODS

Research Types and Designs

This type of research uses a quantitative approach, the research object is a report on the realization of the regional income and expenditure budget of districts in East Java for the 2018-2021 period, the independent variables in this research are Regional Original Income, General Allocation Funds, Special Allocation Funds and Profit Sharing Funds, the dependent variable is This research is Regional Expenditures, the research uses secondary data types found on the website of the Directorate General of Regional Government Financial Balance <http://djpk.kemenkeu.go.id>. The total sample was 29 districts over a period of 4 years, so 116 data were obtained. The research method used descriptive analysis, multiple linear regression with the help of SPSS version 21 software.

According to Yuandika et al (2020), descriptive analysis provides an overview of the variables in the research. data depiction to find out N (amount of data processed), minimum and maximum data values, middle or average values and standard deviation of each research variable. According to (Sri Fitri Wahyuni SE, 2018) to find out whether the data in the resulting regression equation is normally/not normally distributed, the regression equation can be considered appropriate if the data on the independent and dependent variables are normally distributed. In determining normal data, the Asymp Sig (2-tailed) value must be greater than the α value (0.05). According to (Setiawan & Yogantara, 2022), the multicollinearity test is used to test whether there is a relationship between independent variables. in the regression model between the independent variables there should be no multicollinearity (sign of multicollinearity). tolerance value > 0.10 (10%) and VIF (Variance Inflation Factor) value < 10.0 , then multicollinearity does not occur. The aim is to test whether there is a difference in variance from the residuals of one observation to another. If the variance from the residuals from one observation to another remains/has the same variance, it is called homoscedasticity and if it is different it is called heteroscedasticity. The data is said to be free from symptoms of heteroscedasticity if the significance value of the independent variable is > 0.05 , then heteroscedasticity does not occur (Supheni et al., 2022). According to (Rahayu & Ambarwati, 2021), multiple linear regression analysis is used to prove how much influence the independent variable has on the dependent variable.

Hypothesis Test

The statistical t test is used to determine the relationship between the significance of each independent variable and the dependent variable partially. The way to find out the t test is as follows: (a) if the t test is significant < 0.05 then h_0 is rejected and h_a is accepted. (b) If the t test is significant > 0.05 then h_0 is accepted and h_a is rejected (Supraptianik et al., 2021).

According to (Rahayu & Ambarwati, 2022), the F test is used to see whether the independent variables used in the research have a significant effect together (simultaneously) on the dependent variable. The testing criteria for the F test are if the significance value is < 0.05 and the calculated f value is $> f$ table then it can be said that the independent variable simultaneously has a significant effect on the dependent variable, and if the significant value is > 0.05 and the calculated f value is $< f$ table it can be said that the independent variables simultaneously do not have a significant effect on the dependent variable.

Analysis of the Coefficient of Determination (R^2)

According to (Supheni et al., 2022), it is used to measure the ability of the regression model to influence the size of the dependent as measured by the R-

Square value. The R² value ranges from 0 to 1. A small R² value means that the ability of the independent variable to explain the dependent (dependent) variable is very limited, a value close to 1 means that the independent variable provides almost all the information needed to predict changes in the dependent variable.

RESULT

The Influence of Original Regional Income on Regional Expenditures

The results of hypothesis testing for the Regional Original Income variable partially have a positive and significant effect on Regional Expenditures, this is indicated by a significance level of 0.000 which is smaller than 0.05 ($0.000 < 0.05$) which means H₀ is rejected and H₁ is accepted and has a tcount of 20.667 greater than ttable of 1.65810 ($20.667 > 1.65810$) with a very strong level of influence of 80.5%, and if Regional Original Income increases by 1% Regional Expenditures will increase by 1.363. This means that if Original Regional Income increases, the allocation of Regional Expenditures will further increase so that transfer funds will decrease. The results of this research support the research of (Ohy et al., 2021) which states that original regional income has an effect on Regional Expenditures. Other research was also conducted by (Fatoni & Pratomo, 2022) and (Nirmala & Putra, 2021) which stated that there was a positive and significant relationship between PAD and regional expenditure.

The Influence of General Allocation Funds on Regional Expenditures

From the results of the research that has been carried out, the results obtained show that the General Allocation Fund variable partially has a positive and significant effect on Regional Expenditures. This is indicated by a significance level of 0.000 which is smaller than 0.05 ($0.000 < 0.05$) which means H₀ is rejected and H₂ is accepted and has a t value of 6.473 which is greater than t table of 1.65810 ($6.473 > 1.65810$) with an influence level of 63.1%, which is strong, if the General Allocation Fund increases by 1% then regional expenditure will increase by 1,216. This means that if the DAU becomes larger or increases, it will affect the increase in Regional Expenditures, and vice versa, if the General Allocation Fund is lower, Regional Expenditures will be lower. The results of this research support the research of (Ohy et al., 2021) that transfers of General Allocation Funds will affect Regional Expenditures and a reduction in the amount of transfers can cause a decrease in Regional Expenditure expenditures, similar to research conducted by (Ariska et al., 2022) and Asad Research (Fatoni & Pratomo, 2022) show that DAU has a positive and significant effect.

The Influence of Special Allocation Funds on Regional Expenditures

From the results of the research that has been carried out, the result is that the Special Allocation Fund variable partially has no effect on Regional Expenditures. This is indicated by a significance level of 0.107 which is greater than 0.05 ($0.107 > 0.05$) which means that H₀ is accepted and H₃ is rejected and has a tcount value of 1.626 which is smaller than ttable of 1.65810 ($1.626 < 1.65810$) p. This is because the value of Special Allocation Funds is relatively small and is only used for special activities in certain regions which are national priorities, which means that not all regions receive Special Allocation Funds, the relatively small value of DAK does not affect the amount of Regional Expenditures spent. This research supports the results Research by (Nur et al., 2022) states that Special Allocation Funds have no effect on Regional Expenditures.

The Influence of Profit Sharing Funds on Regional Expenditures

From the results of the research that has been carried out, the result is that the Profit Sharing Fund variable partially has a positive and significant effect on Regional Expenditures. This is indicated by a significance level of 0.000 which is smaller than 0.05 ($0.000 < 0.05$) which means that H_0 is rejected and H_4 is accepted and has a tcount value of 14.147 which is greater than the ttable of 1.65810 ($14.147 > 1.65810$) with The level of influence is 48.6%, which is quite strong, if the Special Allocation Fund increases by 1% then regional expenditure will increase by 0.619. This is because DBH is a Profit Sharing Fund which is sourced from taxes and natural resources from producing areas where the regional government gets a larger share than the central government. This research is in accordance with the results of research by (Aliu et al., 2021) that the high Profit Sharing Fund greatly influences Regional Expenditures, in accordance with research by (Nirmala & Putra, 2021) that Profit Sharing Funds have a positive influence on Regional Expenditures.

The Effect of Regional Original Income, General Allocation Funds, Special Allocation Funds and Simultaneous Profit Sharing Funds on Regional Expenditures

The results of the simultaneous analysis show that the variables Regional Original Income, General Allocation Funds, Special Allocation Funds and Profit Sharing Funds have a significant effect on Regional Expenditures with a fcount value of 349.797 which is greater than the ftable of 2.69 ($349.797 > 2.69$) with a significance of 0.000 smaller than 0.05 ($0.000 < 0.05$) which means H_0 is rejected and H_5 is accepted, with a very strong level of influence of 92.4% on Regional Expenditures. Of all the variables that have the biggest influence on Regional Expenditures is Original Regional Income, namely 80.5%, if PAD increases by 1% then Regional Expenditures will increase by 1.363. This shows that regional governments must further maximize the increase in Original Regional Income by continuing to explore sources. - source of Regional Original Income so that it can increase the allocation of Regional spending. Apart from that, increasing Original Regional Income can reduce dependence on the central government, which shows better regional financial independence.

Research Limitations

In this research there are limitations to the independent variables, namely Regional Original Income, General Allocation Funds, Special Allocation Funds and Profit Sharing Funds. Meanwhile, there are actually several variables that could possibly influence the dependent variable that are not included in this research. This research was only conducted in districts in East Java with a period of only four years, namely 2018-2021.

Table 3. Result

	Model 1	Model 2	Model 3
Constanta	-0,096	-0,25	-0,31
NPL	0,600**	0,0580**	0,062**
Size		1,139*	1,088*
CAR			0,054*
R	0,25	0,303	0,313
R Square	0,062	0,092	0,098
R Square Adj	0,057	0,082	0,083
F Hitung	12,129	9,178	6,250

Sign	0,000	0,000	0,001
* significant level 0,001, ** significant level 0,05			

DISCUSSION

For future researchers, it is hoped that future researchers can add or expand independent variables that can influence regional spending, such as Gross Regional Domestic Product, excess budget financing and so on. For regional governments, considering that Regional Original Income has an influence on the development of Regional expenditure, increasing effectiveness and efficiency in sources of Original Regional Income must be further intensified, especially in the regional taxes and levies sector, so that regional governments are able to increase their independence and reduce dependence on transfer funds. from the central government. Meanwhile, in terms of balancing funds, good management and planning are needed.

CONCLUSION

Based on the analysis carried out on the Original Regional Income variable, it partially has a positive and significant influence on Regional Expenditures. This means that if the value of Original Regional Income increases, then Regional Expenditures will also increase. By increasing Original Regional Income it can give flexibility to regional governments to allocate their expenditure. which can have a positive impact on increasing regional development. Financial sources from Original Regional Income are considered more important than transfer funds provided by the central government. If local original income is high, the balancing funds provided by the government will decrease, this is a positive development. Improving public services and infrastructure will trigger an increase in Regional Original Income so that it can optimize regional funding potential in implementing regional autonomy.

The results of hypothesis testing for the General Allocation Fund variable show that it has a positive and significant effect on Regional Expenditures. This shows that if the DAU is high then regional expenditure will increase. If the General Allocation Fund has a positive influence on Regional Expenditure, the Regional Government can allocate General Allocation Funds according to regional needs so that can increase regional progress. The government can maximize public services to the community so that deprived areas will be further helped. The more General Allocation Funds received by the Regional Government, the higher the Regional Expenditure will be to create community welfare.

The results of hypothesis testing for the Special Allocation Fund variable show that it partially has no effect on Regional Expenditures. because the value of Special Allocation Funds is relatively small and is only used for special activities in certain regions which are national priorities, which means that not all regions receive Special Allocation Funds, the relatively small value of DAK does not affect the amount of Regional Expenditures spent, the small percentage given may This is one of the causes of DAK not having a significant effect on the allocation of Regional Expenditures during that period, because basically the allocation of DAK is large or small taking into account the availability of funds in the APBN, taking into account the allocation criteria and taking into account the amount of funds that must be allocated to a Region as well as paying attention to the determination of the Region for allocate DAK.

The results of hypothesis testing for the Profit Sharing Fund variable show that it has a partial positive and significant effect on Regional Expenditures. This indicates that the high level of Revenue Sharing Fund receipts is followed by the Regional Expenditure budget allocation. because DBH is a fund sourced from taxes and natural resources from producing regions where the regional government gets a larger share than the central government.

The results of the simultaneous analysis show that together they have a significant influence on Regional Expenditures. This is due to the existence of regional income obtained from Regional Original Income as well as balancing funds to fund all regional expenditures, especially needs in increasing regional development that can bring prosperity Regional communities, this shows that the Regional Government is still dependent on the center, the Regional Government must increasingly maximize the increase in Original Regional Income by continuing to explore sources of Original Regional Income so that it can increase the allocation of Regional Expenditures. Apart from that, increasing Original Regional Income can reduce dependence on the central government, which shows better regional financial independence.

REFERENCE

- Akhmadi, A., Hudayah, S., & Fitriadi, F. (2023). Analisis Pendapatan Asli Daerah (PAD) Kabupaten Kutai Kartanegara. *Owner: Riset dan Jurnal Akuntansi*, 7(1), 444–457.
- Aliu, S. D., Makur, D. S., & Yusuf, F. M. (2021). Pengaruh Dana Bagi Hasil terhadap Belanja Daerah di Kabupaten Gorontalo Utara. *JSAP: Journal Syariah and Accounting Public*, 4(1), 31–36. <https://doi.org/10.31314/jsap.4.1.31-36.2021>
- Ananda, F., & Habiburrahman. (2023). Pengaruh Pendapatan Asli Daerah (PAD) dan Dana Alokasi Khusus terhadap Belanja Modal pada 19 Kabupaten/Kota Provinsi Sumatera Barat Periode 2018-2020. *Jurnal Inovasi Penelitian*, 3(8), 7437–7448.
- Ariska, M., Yani, R., & Mardhani, M. (2022). Pengaruh Pendapatan Asli Daerah dan Dana Alokasi Umum terhadap Belanja Daerah di Kabupaten Aceh Tamiang. *Jurnal Penelitian Ekonomi Akuntansi (JENSI)*, 6(2), 121–128.
- Budiarti, P. (2014). *Pengaruh Pendapatan asli Daerah (PAD) Dan Dana Alokasi Umum (DAU) Terhadap Struktur Belanja Daerah (Studi Pada Pemerintah Kabupaten/Kota Di Jawa Timur)*. Universitas Brawijaya.
- DARMAYANTI, N., AFRICA, L. A., DAMAYANTI, D., & RIKAH, R. (2023). The Effect Of Locally Generated Revenue And Balancing Funds On The Level Of Regional Financial Independence. *Journal of Tourism Economics and Policy*, 2(3), 112–122.
- Fatoni, A. A., & Pratomo, D. (2022). Pengaruh Pendapatan Asli Daerah Dan Dana Alokasi Umum Terhadap Belanja Daerah (Studi Empiris Pada Provinsi Jawa Barat Tahun 2016-2020). *eProceedings of Management*, 9(5).
- Fitriani, Y., & Hendaris, R. B. (2023). PENGARUH DANA ALOKASI UMUM (DAU) DAN DANA ALOKASI KHUSUS (DAK) TERHADAP BELANJA DAERAH. *Akuntansi* 45, 4(1), 151–160.
- Handayani, A. T., Suryati, T., Marsela, H. A., Luqmana, D., & Anwar, S. (2022). Pengaruh Pendapatan Asli Daerah, Dana Bagi Hasil, Jumlah Penduduk Terhadap Belanja Daerah Kabupaten/Kota di Provinsi Nusa Tenggara Barat. *SOROT: Jurnal Ilmu-Ilmu Sosial*, 17(1), 41–57. <https://doi.org/10.31258/sorot.17.1.41-57>

- Hardiwan, D. (2022). *Kemiskinan Dan Ketimpangan*. BPS Provinsi Jawa Timur.
- Marheni, R., & Eko, T. (2023). Pengaruh Dana Alokasi Umum, Dana Alokasi Khusus Dan Dana Bagi Hasil Terhadap Belanja Modal Di Kabupaten/Kota Provinsi Jawa Tengah. *Jurnal Cakrawala Ilmiah*, 2(11), 4223–4240. <https://doi.org/10.53625/jcijurnalcakrawalailmiah.v2i11.6130>
- Nirmala, P. C., & Putra, C. G. B. (2021). Pengaruh Pendapatan Asli Daerah Dan Dana Bagi Hasil Terhadap Belanja Daerah Pemerintah Kabupaten Gianyar. *Hita Akuntansi Dan Keuangan*, 2(4), 401–417.
- Nur, M., Mus, A. R., Mapparenta, M., & Nurwanah, A. (2022). Pengaruh Dana Alokasi Umum dan Dana Alokasi Khusus Terhadap Belanja Daerah Pada Kabupaten/Kota Provinsi Sulawesi Selatan. *Management Studies and Entrepreneurship Journal (MSEJ)*, 3(6), 4173–4181.
- Ohy, M. A., Bogar, W., & Mandagi, M. (2021). The Effect of Regional Original Income and general allocation funds on Regional Expenditures on South Bolaang Mongondow Regency. *Technium Soc. Sci. J.*, 21, 39.
- Okrisnesia, M., Supheni, I., & Suroso, B. (2020). Pengaruh Profitabilitas , Likuiditas Dan Pertumbuhan Penjualan Terhadap Financial Distress Di Masa Pandemi Covid-19 Pada Perusahaan Food And Beverages Yang Terdaftar Di Bursa Efek. *Seminar Nasional Manajemen, Ekonomi, dan Akuntansi*, 19, 66–74.
- Rahayu, D. P., & Ambarwati, A. (2021). Influence of Competence and Supervision on the Management of the Village Financial System (Siskeudes) in Nganjuk Regency. *Budapest International Research and Critics Institute-Journal (BIRCI-Journal)*, 4(4), 11620–11632.
- Rahayu, D. P., & Ambarwati, A. (2022). PENGARUH KOMPETENSI DAN PEMAHAMAN TERHADAP PENGELOLAAN APLIKASI SISTEM KEUANGAN DESA (SISKEUDES) DI KABUPATEN NGANJUK. *Media Mahardhika*, 20(2), 237–251.
- Rahmat, R. F., Syaputra, A. H., Faza, S., & Arisandi, D. (2020). Prediction of Regional Revenue and Expenditure Budget using Autoregressive Integrated Moving Average (ARIMA). *IOP Conference Series: Materials Science and Engineering*, 851(1), 12064.
- Rizkika, C., Salman, S., & Kusaimah, K. (2023). Efektivitas Pembentukan Daerah Otonom Baru Ditinjau Dari Undang-Undang Nomor 23 Tahun 2014 Tentang Pemerintahan Daerah. *SEMBILAN: Jurnal Hukum dan Adat*, 1(1), 13–23.
- Setiawan, M. P., & Yogantara, K. K. (2022). Flypaper Effect Pada Dana Alokasi Umum Dan Pendapatan Asli daerah Terhadap Belanja Daerah Kabupaten/Kota Di Provinsi Bali. *Journal Research of Accounting*, 4(1), 49–62.

- Sholeh, M. (2023). Warga Blitar Selatan Tuntut Pemerataan Pembangunan. *Times Indonesia*. <https://timesindonesia.co.id/peristiwa-daerah/443263/warga-blitar-selatan-tuntut-pemerataan-pembangunan>
- Supheni, I., Olpah, H., Khusnan, R., & Budiono, B. (2022). Pengaruh Likuiditas, Risiko Kredit Dan Pemulihan Ekonomi Nasional Dimasa Pandemi Covid-19 Terhadap Profitabilitas Bank Perkreditan Rakyat (BPR) Se BAKORWIL 1 Periode 2020-2021. *The Academy Of Management and Business*, 1(2), 46–58.
- Supraptianik, S., Rahayu, D. P., Ambarwati, A., & Kusumawardani, D. (2021). Analisa Efektivitas Pajak Bumi dan Bangunan untuk Meningkatkan Pendapatan Asli Daerah di Kabupaten Nganjuk Tahun 2014-2018. *Jurnal Akuntansi dan Manajemen Mutiara Madani*, 9(1), 54–70.
- Yulian, T. N., & Sari, F. W. (2018). Pengaruh Dana Alokasi Umum (Dau) Dan Dana Bagi Hasil (Dbh) Terhadap Pengalokasian Belanja Modal Di Kabupaten Cilacap. *Jurnal Ekonomi*, 8(2), 1–11. <https://jurnal.stiemuhcilacap.ac.id/index.php/je511/article/view/64>