

# Effect of Local Revenue, General Allocation Fund, Special Allocation Fund, and Capital Expenditures on Human Development Index

(Empirical Study On Districts And Cities In East Java In 2018-2021)

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**Abstract:** This study aims to analyze the effect of local revenue, General Allocation Fund, special allocation fund and capital expenditure on the Human Development Index. The population in this study is PAD, DAK, DAU, capital expenditure and IPM in districts/cities in East Java province 2018-2021. The samples used in this study were 38 districts for 4 years or 152 districts/cities. The method of sample collection uses purposive sampling techniques. In this study, the data using a multiple linear regression model. The results of this study showed that local revenue and special allocation funds affect the Human Development Index in East Java, while general allocation funds and capital expenditures do not affect the Human Development Index.

**Keywords:** Local revenue, general allocation fund, special allocation fund, capital expenditure, human development index

## I. INTRODUCTION

According to Law No. 23 of 2014, Local Government is no longer by the development of the state, the state, and the demands of local government. The granting of the broadest autonomy to the regions is directed to accelerate the realization of public welfare through improved services, empowerment, and community participation. In addition, through broad autonomy, in the strategic environment of globalization, the region is expected to improve competitiveness by taking into account the principles of democracy, equity, justice, privilege, and specificity as well as the potential and diversity of Regions in the Unitary State System Of The Republic of Indonesia.

According to Law No. 33 of 2004 on a financial balance between Central and local governments, decentralization is the transfer of government authority by the central government to autonomous regions to regulate and manage government affairs in the Unitary State System Of The Republic of Indonesia. Based on the principle of decentralization, financing the implementation of local government development is carried out at the expense of the regional budget. This financing expenditure for the implementation is used for operating expenses, capital expenditures, and unexpected expenses. The allocation of expenditure in each type of expenditure is prioritized to improve the quality of people's lives through improving basic services, education, health, social facilities and decent public facilities. The government allocates funds for the improvement of these services in the form of capital expenditure allocation which is expected to improve the quality of life of the community (Adiputera, 2015).

To build infrastructure and facilities that are used to improve welfare, infrastructure and facilities function providers cannot run without costs, costs are a form of expenditure made by a party, both individuals and companies, to get more benefits from these actions, so the government also needs to support the costs that are distributed, namely the existence of local revenue (PAD), General Allocation Fund (DAU), Special allocation fund (Dak) to increase capital expenditure (BM) which has an important influence to increase IPM, with the allocation of funds for infrastructure development and facilities to create good facilities will have an impact on the increase in the Human Development Index (IPM).

One way to measure the quality of human life is through the Human Development Index (IPM). IPM is a composite index to regulate the achievement of the quality of human development to live in a quality manner, both in terms of health, education and economic aspects (Adiputera, 2015)

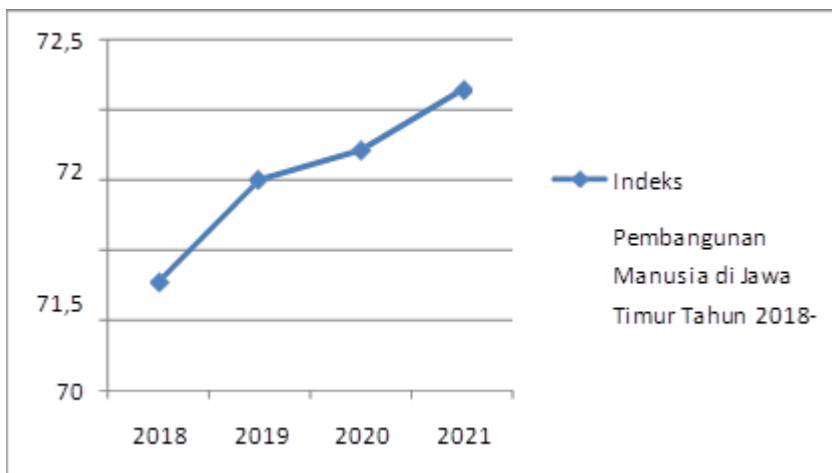
The Human Development Index (IPM) was created and popularized by the United Nations Development Programme (UNDP) in 1996 in a series of annual reports entitled "Human Development Report". Developed as one of the alternative indicators for assessing the success of development implemented by a country in addition to national income per capita, UNDP defines IPM as "a process of enlarging people's choice" or a process that improves aspects of

people's lives. There are three most important indicators used as a benchmark for compiling IPM. First, longevity is measured by the average length of life of the population or life expectancy in a country. Second, knowledge is measured by a weighted average of the number of adults who can read and the average school year. Third, income is measured by real per capita income that has been adjusted for purchasing power for each country (Sania et al., 2021).

Ardiansyah and Widiyaningsih(Sania et al., 2021) stated that to improve IPM is not solely on economic growth, but development from all aspects. For economic growth to be in line with human development, it needs to be accompanied by Equitable Development. With the equitable distribution of development, there is a guarantee that all residents feel the results of the development. Human development in Indonesia has embraced the concept of the Human Development Index (IPM) published by UNDP which is contained in the National Medium-Term Development Plan (RPJMN).

Provinces in Indonesia each year must have a different level of Human Development Index. The increase in the Human Development Index is influenced by several factors, namely education, health and quality of life. The following graph shows the number of Human Development Indexes in East Java that varies each year.

Graph 1.1



Source: Central Bureau Of Statistics Of East Java Province, 2021

Based on graph 1.1 above, it can be seen that the IPM of East Java province for five years starting from the 2018-2021 period shows the upper middle IPM category ( $50 < IPM < 80$ ), seen in East Java provincial BPS data, the IPM in 2018 was 70.77 percent. In 2019, it increased by 0.73 percent to 71.50 percent. In 2020, it increased by 0.21 percent to 71.71 percent. In 2021, it increased by 0.43 percent to 72.14 percent. Visible differences in each year it is influenced by several factors, namely local revenue (PAD), General Allocation Fund (DAU), and Special Allocation Fund (DAK).

Table 1.2

district/city in East Java	Human Development Index				
	2018	2019	2020	2021	Average
Pacitan District	67,33	68,16	68,39	68,57	68
Ponorogo District	69,91	70,56	70,81	71,06	71
Trenggalek District	68,71	69,46	69,74	70,06	69
Tulungagung District	71,99	72,62	73	73,15	73
Blitar District	69,93	70,57	70,58	71,05	71
Kediri District	71,07	71,85	72,05	72,56	72
Malang District	69,4	70,35	70,36	70,6	70
Lumajang District	64,83	65,33	65,46	66,07	65
Jember District	65,96	66,69	67,11	67,32	67
Banyuwangi District	70,06	70,6	70,62	71,38	71
Bondowoso District	65,27	66,09	66,43	66,59	66
Situbondo District	66,42	67,09	67,38	67,78	67
Probolinggo District	64,85	65,6	66,07	66,26	66
Pasuruan District	67,41	68,29	68,6	68,93	68

Sidoarjo District	79,5	80,05	80,29	80,65	80
Mojokerto District	72,64	73,53	73,83	74,15	74
Jombang District	71,86	72,85	72,97	73,45	73
Nganjuk District	71,23	71,71	71,72	71,97	72
Madiun District	71,01	71,69	71,73	71,88	72
Magetan District	72,91	73,49	73,92	74,15	74
Ngawi District	69,91	70,41	70,54	71,04	70
Bojonegoro District	67,85	68,75	69,04	69,59	69
Tuban District	67,43	68,37	68,4	68,91	68
Lamongan District	71,97	72,57	72,58	73,12	73
Gresik District	75,28	76,1	76,11	76,5	76
Bangkalan District	62,87	63,79	64,11	64,36	64
Sampang District	61	61,94	62,7	62,8	62
Pamekasan District	65,41	65,94	66,26	66,4	66
Sumenep District	65,25	66,22	66,43	67,04	66
Kediri City	77,58	78,08	78,23	78,6	78
Blitar City	77,58	78,56	78,57	78,98	78
Malang City	80,89	81,32	81,45	82,04	81
Probolinggo City	72,53	73,27	73,27	73,66	73
Pasuruan City	74,78	75,25	75,26	75,62	75
Mojokerto City	77,14	77,96	78,04	78,43	78
Madiun City	80,33	80,88	80,91	81,25	81
Surabaya City	81,74	82,22	82,23	82,31	82
Batu City	75,04	75,88	75,9	76,28	76
East Java	70,77	71,5	71,71	72,14	72

Source: Central Bureau Of Statistics Of East Java Province, 2021

Based on Table 1.2 above, it can be seen that the District/City IPM in East Java province can be classified into three categories of IPM achievement, namely high IPM with a range of (IPM > 80), upper secondary IPM with a range of (66 < IPM < 80), and lower secondary IPM with a range of (50 < IPM < 66). After averaging over the last five years, it was obtained that Sidoarjo Regency with an average of 80.00, Malang City and Madiun City with an average of 81.00, and Surabaya City with an average of 82.00 received an IPM value with a high category, while Sampang Regency with an average of 62.00 received an IPM value with a lower middle category, and the remaining 27 districts and 6 cities received an IPM value with an upper middle category.

Based on the description above and the phenomenon that occurs, the average Regency/City in East Java province experiences an increase in IPM every year in the period 2018-2021. Sidoarjo Regency, Madiun City, Malang City and Surabaya City with the highest IPM achievement has exceeded 80 it can be classified as very high, but there is still 1 (one) Regency whose IPM is below. This reflects the revenue owned by the East Java provincial government is less than the maximum functioned to raise the level of public welfare. Local governments should manage local revenue (PAD) and capital expenditure well and be used for productive budgets and can be felt by the community such as the education, health, and infrastructure sectors so that IPM can increase. To increase the IPM, the Kabupaten/Kota government uses its local revenue to spend on sectors that can increase the IPM.

(Mardianis, 2018) stated that local revenue (PAD) is the most contributing regional income to support the ability of the region in the framework of decentralization. This indicates that each region must explore the potential of each region because the measure of the success of decentralization is how much dependence the region has on the central government. Local governments are free to use PAD to finance government activities and regional development. PAD growth should be sensitive to the increase in economic growth that will have a direct impact on the Human Development Index in the area.

One of the sources of regional funding comes from PAD which consists of local taxes, local levies, results of regional wealth management that are separated, and other legitimate PAD. The size of the PAD can increase or decrease dependence on the central government. The level of independence of a region can be seen from the ability of PAD to

finance its regional development. Regional revenues derived from PAD are expected to increase local government capital expenditure investments so that the quality of public services is getting better (Nafi'ah, 2021).

According to Law No. 23 of 2014 on Local Government, the General Allocation Fund, hereinafter abbreviated as DAU, is a fund derived from state budget revenues allocated with the aim of equitable distribution of financial capacity between regions to fund regional needs to implement decentralization. The use of DAU is expected to be oriented to the welfare of the community (Fatimah, and Nopiyanti, 2019).

According to Law No. 23 of 2014 on Local Government, special allocation funds, hereinafter abbreviated as DAK, are funds derived from state budget revenues allocated to certain regions to help fund special activities that are government affairs under the authority of the regions. The use of DAK is the authority of local governments because DAK is part of the APBD, so the use of DAK by local governments is in line with national interests, the use of DAK is regulated through various rules set by the central government. After the implementation of the decentralization system in 2001, the scope of activities financed by DAK increased to include seven areas of government service, namely: 1) Education, 2) Health, 3) Agriculture, 4) Public Works (roads, irrigation, and clean water), 5) Government Infrastructure, 6) Marine and Fisheries, and 7) environment. The allocation of DAK through capital expenditure directly impacts the welfare of the community. If DAK is used wisely, it will have an impact on improving the quality of education, health, and infrastructure supporting the community's economy (Garnella, et al., 2020).

Government capital expenditure is the expenditure incurred by the government on certain projects to improve and promote the ease of life and comfort of its citizens for the long term. In this capital expenditure, there is a direct expenditure that is budgeted directly related to the implementation of government programs and activities. Direct capital expenditures include, among others, the acquisition of land, buildings and structures, equipment, and intangible assets. such as the development of infrastructure, education facilities, health facilities, economic facilities, and transportation facilities that will impact the fulfillment of basic community needs for welfare. Capital expenditure will affect the IPM because the capital expenditure used by the government will largely determine the quality of life of the surrounding community.

Several studies have been carried out related to the Human Development Index, namely conducting research using regional original income variables, general allocation funds, and special allocation funds (Utami, 2020). The results of the study are local revenue, and general allocation funds do not affect the Human Development Index in districts/cities in the province of Bali. Special allocation funds hurt the Human Development Index in districts/cities in Bali Province. Hasil penelitian tersebut adalah Pendapatan Asli Daerah, Dana Alokasi Umum tidak mempengaruhi Indeks Pembangunan Manusia pada Kabupaten/Kota di Provinsi Bali. Dana Alokasi Khusus berpengaruh negatif pada Indeks Pembangunan Manusia pada Kabupaten/Kota di Provinsi Bali.

(Mardianis, 2018) conducted a study using variables of local revenue, General Allocation Fund, and Special Allocation Fund. The results of the study show that local revenue, general allocation funds, and special allocation funds have a positive effect on the Human Development Index.

(Adiputera, 2015) conducted a study using variables of local revenue, General Allocation Fund, Special Allocation Fund, Revenue Sharing Fund, SiLPA and capital expenditure allocation as intervening variables. The results of the study show a direct influence of local revenue and SiLPA effect on the Human Development Index in the District / City in Bali Province. While the indirect influence of local revenue, general allocation funds, and special allocation funds do not affect the Human Development Index through the allocation of capital expenditures in districts/cities in the province of Bali.

(Hidayat & Woyanti, 2021) conducted a study using variables of regional original income and capital expenditures. The result of the study is that local revenue has a positive and significant effect on increasing the Human Development Index of districts/cities in the province of Bali. Capital expenditure has a positive and significant effect on increasing the IPM of the Regency/City of Bali Province.

(Hidayat & Woyanti, 2021) conducted a study using the variables of regional original income, capital expenditure, and general allocation funds as moderation variables. The result of this research is that local revenue can increase the Human Development Index in districts/cities in Bali Province. Capital expenditure lowered the Human Development Index in districts/cities in Bali Province. The General Allocation Fund strengthens local revenue to the Human Development Index and weakens capital expenditure to the Human Development Index in districts/cities in Bali Province.

(Harahap, 2017) conducted a study using variables of the General Allocation Fund (DAU), special Allocation Fund (DAK) and profit sharing (DBH) simultaneously and partially affect the Human Development Index (IPM) in districts/cities in North Sumatra province. The results of this study concluded that the General Allocation Fund, Special Allocation Fund, and Revenue Sharing Fund simultaneously affect the Human Development Index in districts/cities in North Sumatra province. The General Allocation Fund, Special Allocation Fund, and Profit Sharing Fund have no partial effect on the Human Development Index in districts/cities in North Sumatra province.

This research is a development of research (Williantara & Budiasih, 2016), the difference between this research with Williantara and Budiasih's research is that there is an addition of capital expenditure variables as independent variables and the observation year and object are also different, Williantara and Budiasih in 2009-2013 and objects in districts/cities in Bali Province, while this research was conducted in 2018-2021 and used Regency/City Research objects in East Java province. The reason researchers add the variable capital expenditure as an independent variable is because PAD and DAU alone are considered less to affect economic growth and capital expenditure which includes regional economic development will affect economic growth. In an area for the establishment of regional autonomy. This is

supported by research (Hanafiah, 2015) which shows the results that PAD and DAU have a positive and significant effect on capital expenditure allocation, as well as capital expenditure variables have a significant positive effect on economic growth (Prantini, 2014) and the East Java province was chosen as the object of this study because based on data from BPS in 2018-2021, the IPM in East Java province increased as seen in Graph 1.1 and Table 1.2.

From the above description, the researcher intends to analyze the effect of local revenue, General Allocation Fund, Special Allocation Fund, and capital expenditure on the Human Development Index in districts/cities in East Java.

## **II. LITERATURE REVIEW AND HYPOTHESIS**

### **2.1 Agency Theory**

Agency theory describes two conflicting economic actors, namely the principal and agent. Relationship or contract between the principal and the agent, where the principal is the party who hires the agent to perform tasks for the interests of the principal, while the agent is the party who runs the interests of the principal (Saputri, 2021). If the principal and the agent have the same goal then the agent will support and carry out everything ordered by the principal. The relationship between agency theory in this study can be seen through the relationship between the Central Government (principal) and local government (agent). Agency theory is in line with the autonomous system held in Indonesia, where implementing the authority does not mean local governments do arbitrariness, although the central and local governments have their interests both still have the same goal which is to improve the welfare of the community.

Agency theory is also implicit in the relationship between local government (principal) and society (agent). The community as the principal provides resources for the region with the payment of local taxes, local levies and others to increase the income of the region itself. According to agency theory, one way that is expected to align the objectives of the principal and agent is through the reporting mechanism in (Siregar, 2021). Information is one way to reduce uncertainty, giving accountants an important role in dividing risk between managers and owners. (Mujanah et al., 2022) states that agency theory uses three assumptions of human nature, namely, humans are generally self-interested (self-interest), humans have limited thinking power regarding future perceptions (bounded rationality), and humans are always risk averse (risk averse). The government must ensure that supervision of compliance with applicable laws and regulations is carried out properly to create good governance and national goals. It is expected that the participation between the agent and the principal can create the quality of financial statements that are reliable, and effective and contribute to the quality of human development.

### **2.2 Human Development Index (IPM)**

The true wealth of mankind. Human development places man as the ultimate goal of development, not a tool of development. The main goal of development is to create an environment that allows people to enjoy a long, healthy life and lead a productive life. Human development is defined as the process of expanding choices for the population. IPM explains how the population can know the results of development in obtaining income, health, education, and so on. IPM was introduced by UNDP in 1990 and is regularly published in its annual Human Development Report (HDR).

IPM is formed by 3 basic dimensions, namely:

1) Long Life and healthy life.

In this dimension, in the field of Health, for example, among others, improving the health of mothers, children, adolescents, and the elderly; accelerating the improvement of community nutrition; Disease Control and environmental health; increasing access to quality basic health services and referrals; fulfillment of the availability of pharmaceuticals, medical devices, and supervisors; fulfillment of Health Human Resources; improvement of Health Promotion and Community Empowerment; and others. If this issue can be solved properly by the government, of course, the degree of Public Health will increase. In turn, improving public health will have an impact on increasing human development.

2) Knowledge

In the field of education, among others, the implementation of compulsory education for 12 years of quality; improving the quality of learning; improving teacher management; teacher education; and reforming educational institutions for education personnel (LPTK); increasing access, to and quality and relevance of higher education; improving job skills and strengthening adult education; and others. One of the important issues of education is the 12-year compulsory education program. To overcome this problem, the government is trying to fulfill the right to quality basic education services and improve access to quality secondary education.

3) A decent standard of living

In the field of Economics, many strategic issues and problems are the focus of government attention. Monetary stability, empowerment of MSMEs and cooperatives, increased competitiveness and productivity, and increased creative economy will have a positive impact on the national economy. A conducive economic climate will certainly encourage people's economic activities to run competitively and increase people's income and expenses.

The Human Development Index (IPM) measures the achievement of human development based on several basic components of quality of life. As a measure of quality of life, IPM is built through a basic three-dimensional approach. Those dimensions include longevity and health, knowledge, and a decent life. To measure the dimension of Health, life expectancy at birth is used. Furthermore, to measure the dimensions of knowledge combined indicators of literacy and average length of school. As for measuring the dimensions of decent living, indicators of people's purchasing power

ability are used to measure the amount of basic needs seen from the average amount of per capita expenditure as an income approach that represents the achievement of development for decent living (Raden & Pramaputri, 2021). More specifically, the policy direction in the fields of health, education, and economics leads to efforts to improve the quality of life of Indonesian people. Of course, the type of development field must be implemented so that there is no gap between development fields.

The Human Development Index or IPM is an important indicator to measure success in efforts to build the quality of life of the community/population. Longevity and healthy living are described by life expectancy at birth (UHH) which is the number of years a newborn is expected to live, assuming that the pattern of mortality according to age at birth is the same throughout the life of the baby. Knowledge is measured through indicators of average old-school and old-school expectations. Average length of schooling (RLS) is the average length (years) of the population aged 25 years and over in formal education. Expected length of school (HLS) is defined as the length (years) of formal schooling that is expected to be felt by a child at a certain age in the future. A decent standard of living can be described by per capita expenditure adjusted to the income of the community, which means that it is determined from the value of per capita expenditure to encourage purchasing power parity.

### **2.3 Local Revenue (PAD)**

Article 1 Number 18 of Law No. 33 of 2004, local revenue (PAD) is the revenue earned by the region that is levied based on local regulations by the laws and regulations. PAD is the embodiment of the principle of decentralization and become one of the sources of regional income. Through PAD local governments are given the authority to fund the implementation of regional autonomy by its potential. The role of local revenue as a source of income requires local governments to maximize it. Article 5 Paragraph (1) of law 33/2004 provides a wide range of sources of PAD ranging from local taxes and levies, wealth management separated areas, and other legitimate local revenue. The provisions of the collection of taxes and levies are contained in Law No. 28 of 2009. Based on the law, various types of taxes and levies can be levied by local governments.

### **2.4 General Allocation Fund (DAU)**

The General Allocation Fund is part of the balance sheet fund. The General Allocation Fund is a fund sourced from the state budget revenues allocated with the aim of equitable distribution of financial capacity between regions to fund regional needs in the framework of the implementation of decentralization.

### **2.5 Special allocation fund (DAK)**

According to Law No. 33 of 2004, special allocation funds are funds derived from the state budget, which are allocated to regions to finance special needs which are regional affairs and national priorities while taking into account the availability of funds in the state budget. And because it is a capital expenditure to finance the investment of procurement and/or improvement of physical facilities and infrastructure with a long economic life. However, in certain circumstances, special allocation funds can also help with the cost of operating and maintaining certain facilities and infrastructure for a limited period.

### **2.6 Capital expenditure (BM)**

Capital expenditure is the expenditure of the budget to be financed to obtain fixed assets and other assets that have a benefit of more than 12 (twelve) months. In Government Regulation No. 71 of 2010, capital expenditure is defined as all expenses incurred from the accounts of the general treasury of the country/region reducing the budget balance more in the fiscal year period and not recouped its payment by the government. Capital expenditure is investment expenditure in the form of costs recognized on the balance sheet. Capital expenditure is budgeted for the acquisition of procurement or construction of assets until they are ready for use, which can be in the form of land, buildings and buildings used for local government operations, capital expenditure on equipment and machinery which includes motor vehicles, electronic devices and office inventory and other equipment, and capital expenditure on intangible assets.

Formulation of hypothesis :

- a) The effect of local revenue on the Human Development Index

The increase in revenue sourced from PAD encourages the interests and purchasing power of the people of a region, for example, which is reflected in the high tax revenue and levy payments, which means that interrelated needs fulfillment transactions occur. If community activities are dense, the government also seeks to provide facilities in financing capital expenditures for infrastructure development, facilities, and infrastructure to support the implementation of activities properly. Research (Riviando et al, 2019) PAD States its effect on H while research (Ramadhani, 2019) States that PAD has effects on IPM. Based on the description, the hypothesis of this study is as follows:

H1: local revenue affects the Human Development Index.

- b) Effect of the Special Allocation Fund on the Human Development Index

Based on research(Riviando et al, 2019) Special allocation funds affect IPM because they are funds allocated by the

central government to regions that are used for local needs local governments can use DAK to fund special local government activities that are a priority for the central government. Local governments can do this through infrastructure development that can support community activities related to the three factors that can affect the level of IPM achievement each year. Research (Pranalingga, 2018) States DAK influence on the Human Development Index, and research (Amalia R. , 2016) States Dak significant effect on the Human Development Index. Based on the description of the hypothesis proposed as follows:

H2: special allocation funds affect the Human Development Index

c) Effect of the General Allocation Fund on the Human Development Index

If the condition of society becomes better then human development will succeed anyway. So what is thought today is not only a high allocation for regional development seen from wealth but also a higher allocation of funds for spending to improve welfare. Researches (Amalia R. , 2016) States DAU influence on IPM Central Java province period 2012-2014 and Research (Hanantoko, 2020) stated that DAU had a positive and significant effect on the IPM of East Java Province in 2014-2018. Based on the description of the hypothesis proposed as follows:

H3: General Allocation Fund Effect on the Human Development Index

d) Effect of capital expenditure on the Human Development Index

The government is making an effort to improve the quality of life of the community to get better in the future and the government makes policies by allocating some of the funds in the form of capital expenditure. Research statement from (Nasir, 2023), which concluded that capital expenditure affects the IPM. Capital expenditure is one way to realize the goal of regional autonomy which is to improve welfare and improve services to the community by providing facilities that intersect directly with public services. In addition, the government's policy of allocating funds in the form of capital expenditures in the APBD/APBD is expected to improve the welfare of the community. Based on these descriptions, it can be concluded hypothesis:

H4: capital expenditure affects Human Development Index

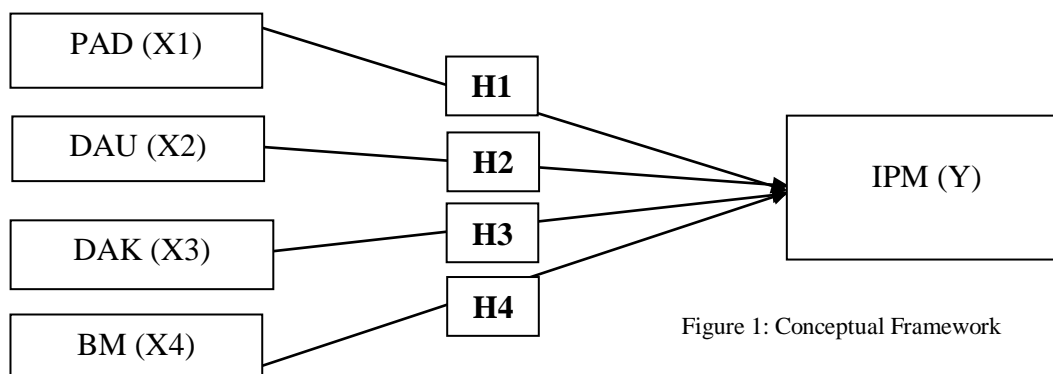


Figure 1: Conceptual Framework

### III. RESEARCH AND METHODS

#### 3.1 Research Design

This type of research is in the form of quantitative research by analyzing previously formulated hypotheses. The purpose of this study was to analyze whether the local revenue, general allocation funds, special allocation funds, and capital expenditures affect the Human Development Index. This study took the object District / City in East Java. The Data used is secondary data collected by the documentation method. The source of the data comes from the site of the Directorate General of Regional Government financial balance in 2018-2021 with the site [www.djpk.depkeu.go.id](http://www.djpk.depkeu.go.id) and [www.bps.go.id](http://www.bps.go.id). The data sampling technique used in this study is a saturated sample.

#### 3.2 Population, sample, and Data collection techniques

The population in this study is the data of the APBD realization report of all regencies/cities of East Java province with 152 regencies/cities in 2018 - 2021. The samples taken were regions that reported complete information in the district/city APBD realization reports throughout the districts/cities of East Java Province in 2018-2021 on the website of the Directorate General of Regional Government financial balance in 2018-2021.

#### 3.3 Data Analysis Methods

Data analysis techniques used in this study are descriptive statistical analysis, validity test, reliability test, classical assumption test, multiple linear regression analysis, F test, coefficient of determination test, and t-test with the help of SPSS version 25 program with the following formula:

$$IPM = a + b_1PAD + b_2DAU + b_3DAK + b_4BM + e$$

IPM : Human Development Index

- a : Constant
- b<sub>1</sub>-b<sub>4</sub> : Regression coefficient of the independent variable
- PAD : Local Revenue
- DAU : General Allocation Fund
- DAK : Special Allocation Fund
- BM : Capital Expenditure
- e : error

#### IV. RESULT AND DISCUSSION

##### 4.1 Descriptive Statistical Analysis

**Table 1: Descriptive Research Variables**

	N	Minimum	Maximum	Mean		Std. Deviation
PAD	152	25.535	29.351	26.47369	0.059646	0.735361
DAU	152	26.219	28.271	27.54838	0.030848	0.380324
DAK	152	24.854	27.209	26.32699	0.047692	0.587988
IPM	152	4.111	4.41	4.26499	0.005457	0.067273
BM	152	23.249	28.756	26.27932	0.078157	0.963587
Valid N (listwise)	152					

Source: Secondary Data, 2023

Based on the results of the descriptive analysis presented in Table 1, it can be explained that the number of sample (N) districts and cities in East Java in 2018-2021 is 152, each variable can be interpreted as follows :

##### 1. Local revenue (PAD)

The ratio of PAD allocated by the district/city government in East Java province is the highest in the city of Surabaya is equal to 29.351 and the lowest value is in the city of Blitar is equal to 25.535 with a standard deviation of 0.735361 and a average value of 26.473.

##### 2.General Allocation Fund (DAU)

The highest DAU ratio allocated by the Regency/city government in East Java province is in Jember Regency which is 28.271 and the lowest value is in Situbondo Regency which is 26.219 with a standard deviation value of 0.380324 and an average value of 27.548.

##### 3. Special allocation fund (DAK)

The highest DAK ratio allocated by the Regency/city government in East Java province is in Malang regency at 27.209 and the lowest value is in Kediri City at 24.854 with a standard deviation value of 0.587988 and an average value of 26.32699.

##### 4. Human Development Index (IPM)

The highest IPM ratio allocated by the Regency/city government in East Java province is in the city of Surabaya, which is equal to 4.410 and the lowest value is in Sampang Regency, which is equal to 4.111 with a standard deviation of 0.067273 and an average value of 4.26499.

##### 5.Capital expenditure (BM)

The ratio of BM allocated by the district/city government in East Java province is the highest in the city of Surabaya is equal to 28.756 and the lowest value is in Lamongan district is equal to 23.249 with a standard deviation of 0.963587 and an average value of 26.27932.

#### 4.2 Classical Assumption Test

##### 4.2.1 Normality Test

**Table 2: Normality Test Results**

Variabel	Asymp. Sig. (2-tailed)	Description
Unstandardized Residual	0,306	Normal

The normality test in this study used the Smirnov Cosmograph, called the data has a normal distribution if the p-



value > 0.05, the results of the analysis as seen in Table 2 obtained a value of 0.306 (>0.05), meaning that all data used are normally distributed..

4.2.2 Multicollinearity Test

Table 3: Multicollinearity Test Results

Variabel	Tolerance	VIF	Description
PAD	0,589	1,682	No multicollinearity
DAU	0,259	3,862	No multicollinearity
DAK	0,295	3,385	No multicollinearity
BM	0,784	1,275	No multicollinearity

Source: Secondary Data, 2023

As a prerequisite, the regression model should have a tolerance value > 0.10 and a VIF value < 10. The test results showed that the variable PAD tolerance value of 0.589 and VIF 1.697 and variable DAU tolerance value of 0.173 and VIF 5.791 so that multi-collinearity does not occur. Furthermore, the Dak variable tolerance value of 0.193 and VIF is 5.177 and the BM variable that will be used as a moderation variable has a tolerance value of 0.766 and VIF of 1.306, which means that all variables used in this study do not occur multicollinearity.

4.2.3 Heterocedasticity Test

Table 4: Heterocedasticity Test Results

Variable	Sig	Limit	Description
PAD	0,677	> 0,05	No Heterocedasticity
DAU	0,955	> 0,05	No Heterocedasticity
DAK	0,623	> 0,05	No Heterocedasticity
BM	0,230	> 0,05	No Heterocedasticity

Source: Secondary Data, 2023

In this study to detect heteroscedasticity by using the Glacier test, that is by regressing the independent variable to the residual value that is dissolved. The test result is said to pass heteroscedasticity if, the significance value > 0.05 (5%).

4.2.4 Autocorrelation Test

Table 5: Autocorrelation Test Results

DW-calculate value	dL	dU	4-dU
2,020	1,678	1,741	2,259

Source: Secondary Data, 2023

The autocorrelation test aims to test whether, in the linear regression model, there is a correlation between the disturbance error in period t with the disturbance error in period t-1 (previous) (Ghozali, 2011). The test results are said to pass the autocorrelation test if  $DW < DU < 4-DU$ , to find the value of DU we can see the number of samples used in this study which amounted to 152 samples with 3 independent variables and 1 variable moderation then look for the value of DU in the Durbin Watson table then the value of DU is 1.741. After that, we can see the value of DW in the table. The Model obtained a value of 2.009 ( $1.741 < 2.020 < 2.259$ ). From the autocorrelation test results can be stated that the autocorrelation-free model.

4.3 Hypothesis Test

4.3.1 Multiple Linear Regression Test

Tabel 6:Hypothesis Results

Variable	Unstandardized Coefficients		StandarCoeffici ents	T	Sig.	Description
	B	Std. Error				
(Constant)	5,153	.335		15.360	.000	
PAD	,071	.007	.771	10.254	.000	H1 Accepted
DAU	-,041	.025	-.233	-1.679	.095	H2 Rejected
DAK	-,057	.015	-.495	-3.766	.000	H3 Accepted

BM	-.005	.005	-.070	-1.061	.290	H4 Rejected
F = 38,279						
Sig F = 0,000						
Adjusted R Square = 0,497						

Source: Secondary Data, 2023

a. Multiple Linear Regression Analysis

The first equation is formulated as:

$$IPM = + \beta_1 PAD + \beta_2 DAU + \beta_3 DAK + \beta_4 BM$$

Obtained the following results:

$$IPM = 5,153 + 0,071PAD + (-0,041)DAU + (-0,057)DAK + (-0,005)BM$$

These results can be interpreted as follows:

- 1)  $\alpha = 5,153$ , can be interpreted if the value of PAD, DAU, DAK, and BM is constant/ unchanged then the IPM value will increase by 5.153.
- 2)  $\beta_1 = 0,071$  this means that every 1 change of the PAD variable will give an increase in the IPM variable of 0.071, as long as the DAU, DAK, and BM variables are constant or unchanged.
- 3)  $\beta_2 = -0,041$  this means that every 1 change of the DAU variable will give a decrease in the IPM variable by 0.041, as long as the PAD, DAK, and BM variables are constant or unchanged.
- 4)  $\beta_3 = -0,057$  this means that every 1 change of the DAK variable will give a decrease in the IPM variable by 0.057, as long as the PAD, DAU, and BM variables are constant or unchanged.
- 5)  $\beta_4 = -0,005$  this means that every 1 change of the BM variable will give a decrease in the IPM variable by 0.005, as long as the PAD, DAU, and DAK variables are constant or unchanged.

**4.3.2 Coefficient Determination Test**

Table 6 shows the adjusted R Square value of 0.521, meaning that the contribution of PAD, DAU and DAK to IPM is 49.70%, while the rest (100% - 49,70%) = 50,30% given by other variables that are not included in this study.

**4.3.3 Statistical Test (F Test)**

F test in multiple linear regression shows that the presence or absence of the influence of the independent variable simultaneously/overall against the dependent variable (Ghozali, 2011). In this case, it aims to determine how much influence PAD, DAU, DAK, and BM as a whole have on the IPM. The way of testing in this F test, namely by using a table called the Anova table (Analysis of Variance) by looking at the value of significance (Sig < 0.05 or 5 %).

**4.3.4 T-test**

This t-test is used to determine the effect of each independent variable on the dependent variable partially, that is, if a variable has a significance level of less than 0.05, then this means that the independent variable has a significant effect on the dependent variable. This test is done after the regression coefficient test as a whole.

Hypothesis test results can be concluded as follows:

a) Test the effect of local revenue (PAD) on the Human Development Index (IPM)

The results of the analysis of the effect of PAD on IPM in Model I using alpha 0.05. With the criteria of the higher the PAD, the higher the IPM. The results are shown in Table 4.6 that the value of the PAD coefficient is 0.071 in the positive and significant direction (0.000 < 0.05), so it is by hypothesis 1 which states that PAD affects IPM. Hypothesis 1 is accepted.

b) Test the effect of General Allocation Fund (DAU) on the Human Development Index (IPM)

The results of the analysis of the effect of DAU on IPM in Model I using alpha 0.05. The higher the DAU criteria, the higher the IPM. The results are shown in Table 4.6 that the value of the DAU coefficient is 0.041 in the negative direction and significant (0.095 > 0.05), so it is not by hypothesis 2 which states that DAU affects IPM. It can be

concluded that Hypothesis 2 is rejected.

c) Test the effect of Special Allocation Fund (DAK) on the Human Development Index (IPM)

The results of the analysis of the effect of Dak on IPM in Model I using alpha 0.05. The higher the Dak criteria, the higher the IPM. The results are shown in Table 4.6 that the value of the Dak coefficient is 0.057 in the negative and significant direction ( $0.000 > 0.05$ ), so it is by hypothesis 3 which states that DAK affects IPM. It can be concluded that Hypothesis 3 is accepted.

d) Test the effect of capital expenditure (BM) on the Human Development Index (IPM)

The results of the analysis of the effect of BM on IPM in Model I using alpha 0.05. With the criteria of the higher the IPM BM will be higher. The results are shown in Table 4.6 that the value of the BM coefficient is 0.005 in the negative and significant direction ( $0.290 > 0.05$ ), so it is different from hypothesis 3 which states that DAK affects IPM. It can be concluded that Hypothesis 4 is rejected.

#### **4.4 Results Of Discussion**

##### **4.4.1 The effect of local revenue on the Human Development Index**

Based on the results of data processing Table 6 shows that the variable PAD has a T-test value of 10,254 with a level of significance .000 which is lower than 0.05. So the first hypothesis (PAD) in this study is accepted. That is, PAD affects IPM. The direction of the relationship shown is positive, meaning that each increasing PAD will increase the IPM and each decreasing PAD will decrease the IPM. The results of the analysis showed that the value of the PAD coefficient of 0.071 in the direction of positive and significant ( $0.000 < 0.05$ ), according to hypothesis 1 which states the PAD effect on IPM. Hypothesis 1 is accepted.

In this context, local revenue (PAD) is the revenue that has the power in the source of regional revenue to finance regional spending. The source of local revenue comes from taxes, levies, wealth management separated areas, and other legitimate income. Local governments are required to maximize revenue from sources of local revenue that can support economic growth and investment of a region. High local revenue reflects economic activity in an area which means that human resource productivity is also quite good.

The increase in revenue sourced from PAD encourages the interests and purchasing power of the people of a region, for example, which is reflected in the high tax revenue and levy payments, which means that interrelated needs fulfillment transactions occur. If community activities are dense, the government also seeks to provide facilities in financing capital expenditures for infrastructure development, facilities and infrastructure to support the implementation of activities properly. Research (Riviando et al, 2019) PAD States effect on IPM while research (Ramadhani, 2019) states PAD effect on IPM.

From the description above, it can be seen that a larger PAD will provide more open access to increase the Human Development Index. Human development places man as the ultimate goal of development, not a tool of development. The main goal of development is to create an environment that allows people to enjoy a long, healthy life and lead a productive life. Human development is defined as the process of expanding choices for the population. IPM describes how the population can know the results of development in obtaining income, health, education, and so on. IPM was introduced by UNDP in 1990 and is regularly published in its annual Human Development Report (HDR).

##### **4.4.2 Effect of General Allocation Fund on Human Development Index**

Based on the results of data processing Table 6 shows that the DAU variable has a T-test value of -1,679 with a level of significance of .095 which is higher than 0.05. So the second hypothesis (DAU) in this study was rejected. That is, DAU does not affect IPM. The results of this study are not in line with research conducted by (Budiasih & Williantara, 2016) which states that DAU affects IPM.

The results of the analysis showed that the value of the DAU coefficient of 0.041 is in the negative direction and significant ( $0.095 > 0.05$ ), so it is not by hypothesis 2 which states that DAU affects IPM. It can be concluded that Hypothesis 2 is rejected.

This is because the General Allocation Fund (DAU) is a mechanism used by the government in distributing funds to regions in a country. The main objective of the DAU is to reduce inter-regional economic inequality and ensure that areas with low incomes or limited natural resources can still provide basic services to their residents. However, the DAU itself does not directly affect the Human Development Index (IPM) because the two measure different things.

The Human Development Index (IPM) is an indicator used to measure the quality of life of the population of a country, which includes aspects such as life expectancy, education level and per capita income. PMI focuses more on aspects of human welfare, education, and health. Meanwhile, DAU is more related to financial issues and regional development. DAUs can affect the level of local government spending, including in sectors such as infrastructure, education and health. However, the impact of DAU on IPM will depend on how the funds are used by local governments. If the local government allocates DAU efficiently to improve education and health services, then it can contribute to the improvement of IPM in the area. However, if the expenditure is not in line with the basic needs of the community, then the impact on IPM may be limited.

General allocation funds are funds derived from the state budget allocated with the aim of equitable financial distribution between regions to finance their expenditure needs in the context of implementing decentralization. The financial balance between Central and local governments is a consequence of the transfer of central government

authority to local governments. Thus, there is a significant transfer in the state budget from the central government to local governments, and local governments can freely use these funds whether to provide better services to the community or for non-essential purposes Darwanto and Yustikasari, (2007) in (Suparwati, 2012).

Therefore, the use of these funds is expected to be oriented to the welfare of the community which is the demand of regional autonomy. If the condition of society becomes better then human development will succeed anyway. So what is thought today is not only a high allocation for regional development seen from wealth but also a higher allocation of funds for spending to improve welfare. Researcher (Amalia R. , 2016) stated that DAU affected the IPM of Central Java Province for the period 2912-2014 and researchers (Hanantoko, 2020) stated that DAU had a positive and significant effect on the IPM of East Java Province in 2014-2018, so the results of this study are different from previous studies.

#### **4.4.3 Effect of Special Allocation Fund on Human Development Index**

Based on the results of data processing Table 6 shows that the variable Dak has a T test value of -3,766 with a level of significance .000 where is lower than 0.05. So the third hypothesis (DAK) in this study is accepted. That is, Dak affects the IPM. The direction of the relationship shown is negative, meaning that every increase in DAK will decrease the IPM and every decrease in DAK will increase the IPM.

The results of the analysis showed that the value of the Dak coefficient of 0.057 is in the negative and significant direction ( $0.000 < 0.05$ ), so hypothesis 3 states that Dak affects the IPM. Hypothesis 3 is accepted.

The results of this study are consistent with the research (Wiliantara & Budiasih, 2016), which states that DAK hurts IPM. However, research by (Fadhly, 2018) dan (Riviando et al, 2019) States the opposite, that DAK has a positive and significant impact on IPM. The negative influence of DAK on IPM means that an increase in DAK will decrease IPM, while a decrease in DAK will increase IPM.

From the above, it can be concluded that DAK has relatively little influence on economic performance and public welfare. By Law No. 33 of 2004, DAK is funds allocated from the state budget to the regions.

About the balance between the center and the regions, the function of DAK is only an addition or complement to other types of funds. However, in its development, the existence of DAK has become increasingly important for regional development. This is due to the main component of the balance fund in the form of DAU that the existing dialogue is only sufficient to meet the needs of bureaucratic spending. The results of previous research conducted by (Hasan, 2018) showed that the variable of special allocation funds did not influence the Human Development Index.

Based on research (Riviando et al, 2019) special allocation funds affect IPM because Dak is a fund allocated by the central government to regions that are used for regional needs local governments can use DAK to fund special activities of local governments that are a priority for the central government. Local governments can do this through the development of infrastructure that can support community activities related to the three factors that can affect the level of IPM achievement each year. Research (Pranalingga, 2018) states that DAK affects the Human Development Index and research (Amalia R. , 2016) states that DAK has a significant effect on the Human Development Index.

#### **4.4.4 Effect of Capital Expenditure on Human Development Index**

Based on the results of data processing Table 6 shows that the variable BM has a T-test value of -1,061 with a significance level of 0,290 which is higher than 0.05. So the fourth hypothesis (BM) in this study was rejected. That is, BM does not affect IPM.

The results of the analysis of the effect of BM on IPM in the equation model, with the criteria of the higher the BM the higher the IPM. So acceptance of the supported hypothesis has an effect. The results of the analysis showed that the value of the BM coefficient of 0.005 is in the negative direction and is not significant ( $0.290 > 0.05$ ), so it is not by hypothesis 4 which states that BM affects IPM. Hypothesis 4 was rejected.

The results of the analysis showed that the value of the BM coefficient of 0.005 is in the negative direction and is not significant ( $0.290 > 0.05$ ), so it is not by hypothesis 4 which states that BM affects IPM. Hypothesis 4 was rejected. The results of this study are not in line with research conducted by Adi dan Christy (2009 ), Hendarmin (2012), and (Supadmi, 2016).

The results of this study indicate that government spending on capital expenditure has not had a direct impact on society, and its impact on the Human Development Index is still limited. Therefore, it is expected that the allocation of capital expenditure will focus more on development policies that benefit the community through government programs that have been allocated budgets. Thus, regional capital expenditure can be an effective instrument to encourage increased human development. When governments invest funds in infrastructure development, this will create jobs that will ultimately increase people's incomes, drive aggregate consumption, and encourage production growth.

## **V. CONCLUSION**

Based on the results of the analysis and discussion conducted previously, the conclusions that can be drawn are as follows:

1. The results of the analysis showed that the value of the PAD coefficient of 0.071 in the direction of positive and significant ( $0.000 < 0.05$ ), according to hypothesis 1 which states the PAD effect on IPM. Hypothesis 1 is accepted.
2. The results of the analysis showed that the value of the DAU coefficient of 0.041 is in the negative direction and significant ( $0.095 > 0.05$ ), so it is not by hypothesis 2 which states that DAU affects IPM. Hypothesis 2 was rejected.

3. The results of the analysis showed that the value of the Dak coefficient of 0.057 in the negative and significant direction ( $0.000 < 0.05$ ), according to hypothesis 3 which states that Dak affects the IPM. Hypothesis 3 is accepted.

4. The results of the analysis showed that the value of the BM coefficient of 0.005 is in the negative direction and is not significant ( $0.290 > 0.05$ ), so it is not by hypothesis 4 which states that BM affects IPM. Hypothesis 4 was rejected.

### Suggestions

Some suggestions can be from researchers to the parties associated with the results of the study, the suggestions are as follows:

1. Local governments both cities and districts need to increase PAD by maximizing the wealth of natural resources such as tourist attractions, and oil mining areas and providing capital to people who have natural resources to be processed and used as regional income to increase IPM. For balance funds in the form of general allocation funds and special allocation funds, managers need to know the sources of income of each region so that they can balance income and expenditure more carefully.

2. For further researchers, from the limitations of this study it is recommended to add data in variables, both PAD, Balance funds, and capital expenditures. More data acquisition can further improve the quality of research results.

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