



Determinants of Capital Expenditure in the Government of North Sumatra for the Years 2020-2022

Benhard Sebastian Purba¹, Stefanus Efrata Manullang², Jenny Zain^{3*}, Oky Syahputra⁴

Department of Accounting, Universitas Prima Indonesia, Indonesia

⁴Department of Accounting, Universitas Battuta, Indonesia

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Correspondence:

Jenny Zain

jennyzain@unprimdn.ac.id

ABSTRACT

This study describes factor affecting budget capital expenditure, among them is expenditure government. Big small expenditure government very depends on income that accepted by the government itself. One of the factors that influence Budget Capital Expenditure in a government that is Income Local Original Revenue (PAD), General Allocation Fund (DAU), Allocation Fund Special (DAK), and Revenue Sharing Fund (DBH). Increasingly big income received by the government area will the more good because influence in a way positive budget shopping in the area the. The purpose of This research is to analyze Local Original Income (PAD), Funds Allocation General (DAU), Funds Allocation Special (DAK), and Funds for Results (DBH), influential or not to Budget Capital Expenditure in North Sumatra Province. Engineering analysis used is technique multiple linear analysis, results study that in a way partial only Local Original Income (PAD), General Allocation Fund (DAU), and Regional Allocation Fund (RAF) Special (DAK) marked positive or influential significant to Budget Capital Expenditure in Sumatra Province North, while the Revenue Sharing Fund (DBH) is marked negative or has no effect significant to Budget Shopping in Sumatra Province North.

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Introduction

Government the region (local government) has the right and authority to use the financial resources it has according to the needs above aspiration society. In Law Number 22 of 1999 then revised become Law Number 32 of 2004 concerning government area, area given broad authority to manage your own finances according to the provisions that have been set government center. The law give affirmation that regions have the authority to determine allocation source power into budget shopping with adherence on suitability, necessity and capability area. Authority that's it is part from policy autonomy region (Otda) (M. Syukri & Hinaya, 2019).

Budget area is one of holding tool role important in improving service public. The main objective of the formulation process budget is to translate planning economy government consisting of from input and output planning in financial units (Firnandi Heliyanto 2016).

According to (Baldric, 2017:23) the sector income area hold a very important role, because through This sector can seen to what extent a area can to finance activity government and development area. Income original regional revenue (PAD) is very helpful in development growth economy currently, in the pandemic era composition income original area (PAD) from retribution tax tend down. Composition the biggest income original area originate from income original other legitimate areas where, usually originate from capitation funds or BLUD income which is usually originate from institution health for example hospitals and centers service health other.

Allocation funds general allocated from the APBN with the aim of equal distribution ability between area to finance area with purpose decentralization. Allocation Fund Special originate from the allocated APBN to area specific to help fund activity important areas for priority national, such as fund project facilities and infrastructure service public to help acceleration development area. Some study previously by Melda and Syofyan (2020), Armawaddin, et al. (2017), Fadilah and Helmayunita (2020), Yulina, et al. (2017), and research by Inayati and Setiawan (2017) found that DAU provides its influence in a way positive significant for shopping region. This is what means that DAU has a role so lots for allocation shopping the area. (Susmita, Komang 2023).

DAK includes funds originating from where is the state budget revenue allocated for a number of areas, aiming use give help in the form of activity funds especially including interest the area based on what the state prioritizes. DAK is used in a way limited in activities that are of a nature specific, such as in the field of his education, his health, his family planning, infrastructure roads, irrigation, drinking water and sanitation, infrastructure government area, environment his life, his forestry, his infrastructure its countryside, its trade, its agriculture, its fisheries, all at once marine in shopping area. Government area required do allocation of accompanying funds as much as 10% of DAK value obtained use activity physical. A number of research previously by Melda and Syofyan (2020), Armawaddin, et al. (2017), Fadilah and Helmayunita (2020), and research by Yulina et al. (2017) that DAK brings good influence for spending area. However, there are difference in results research Inayati and Setiawan (2017), where study the find that DAK is not give its impact on shopping region. This means that the increase or decrease in DAK is not too influential to big small allocation shopping the area. (Susmita, Komang 2023).

Revenue Sharing Funds sourced from from allocated APBN revenue to area based on number percentage to fund regional needs in the context of implementation Decentralization. DBH transferred government center to government area consists of of 2 types, namely DBH Tax and DBH SDA. DBH is source income sufficient area potential and is one of the basic capital government regions in obtaining development funds and fulfilling shopping area (Waskito, Zuhrotan & Ruserlisyani 2019).

Structure Budget Income Regional Expenditure (APBD) Changes North Sumatra Province 2020 Fiscal Year from side income area of TA 2020 after change projected amounting to Rp 4.69 trillion more or reduce by 22.93% compared to the previous APBD changes. Decrease projection income this area is due to Covid-19 pandemic since early March. Overall shopping area will prioritized on efforts prevention and control Covid-19 outbreak. In addition, payments increase contribution as well as addition BPJS Health membership for Medan City community, assistance social for public affected by Covid-19 and effort repair infrastructure city. Next, from side financing, use cover deficit shopping area, then set estimation financing area, namely financing reception amounting to more than Rp. 506.81 billion and financing expenditure amounting to Rp 10 billion. (<https://kaldera.id/news/medan/35826/di-p-apbd-2020pad-kota-medan-diprojektasikan-rp-4-69-triliun/>).

Based on background the back that was delivered on so objective from This research is to find out influence from Local Original Income (PAD), General Allocation Fund (DAU), Regional Allocation Fund (RAF) Special (DAK), and Revenue Sharing Funds (DBH), towards Budget Capital Expenditure in North Sumatra Province with the title Determinant Budget Capital Expenditure in North Sumatra Province.

Literature Review

The Influence of General Allocation Funds on Budget Capital Expenditure

Based on the research results, it was found that DAU has an effect on Capital Expenditure in the province of North Sumatra. Based on Law No. 33 of 2004, the definition of capital allocation funds general namely: "Funds sourced from from APBD revenue allocated for the purpose of equal distribution financial capability between regions, to fund regional needs in the context of implementation decentralization." With balance said, especially DAU will give certainty for area in obtaining sources financing to finance expenditure needs that become not quite enough the answer is (Susi Susanti 2016).

Allocation Fund (DAU) funds originating from from the APBN allocated for the purpose financial equality between regions to finance their expenditure needs in the context of implementation decentralization. Purpose from the provision of General Allocation Funds (DAU) is equality by paying attention to potential area, condition geographical, area area, number population, and level income (Firnandi Heliyanto 2016).

Influence of Allocation Funds Special To Budget Capital Expenditure

Puspitarini (2014) conducted research about Influence Local Original Income, General Allocation Fund, Allocation Fund Special, and profit sharing Funds Against Regency Capital Expenditure The Pacitan conclude that the Allocation Fund Special influential positive to city capital expenditure regency Pacitan. Increasingly High Allocation Fund Special (DAK) obtained so allocation capital expenditure will also be the more increase.

Allocation Fund Special (DAK) funds originating from from the APBN to province / city / district certain purposes for funding activity special which is affairs government area and according to priorities national. Allocation Fund Special (DAK) is allocated to activities investment development, procurement, improvement and repair facilities and infrastructure with age long term economic (Firnandi) Heliyanto 2016).

The Influence of Profit Sharing Funds on Budget Capital Expenditure

Based on the research results, it was found that DBH has an effect on Capital Expenditure in North Sumatra Province. Revenue Sharing Funds are one of the source Income derived from from the balancing funds provided by the government to help government area to run affairs his government, one of which is for the direct implementation of programs interact with the community general that is improvement service general way build and repair means infrastructure in the area Based on that. research conducted by Junaedy (2015) shows existence connection positive between funds for results with variables capital expenditure. Research similar to that conducted by Susanti and Fahlevi (2016), obtained results that the funds for results influential positive to variable capital expenditure.

Profit Sharing Fund (DBH) transferred government center to government area consists of of 2 types, namely tax Revenue Sharing Funds and non-tax Revenue Sharing Funds Tax (Natural Resources). Revenue Sharing Funds income sufficient area potential and is one of the basic capital government regions in obtaining development funds and fulfilling shopping area that is not originate from Regional Original Income (PAD) other than General Allocation Fund (DAU) and Regional Allocation Fund (PAD) Special (DAK) (Firnandi Heliyanto 2016).

Hypothesis

Based on theory and development hypothesis, Here Hypothesis from the research proposed is as follows:

- H1 : Local Original Income has an effect to budget shopping North Sumatra Province.
- H2 : General Allocation Fund has an effect to budget shopping North Sumatra Province.
- H3 : Allocation Fund Special influential to budget shopping North Sumatra Province.
- H4 : Profit Sharing Funds have an effect to budget shopping North Sumatra Province.
- H5 : Local Original Income, General Allocation Fund, Regional Allocation Fund Specifically, the Profit Sharing Fund has an impact to budget shopping North Sumatra Province.

Method

The type of research used in this study is study Quantitative. According to Sugiono (2016), research quantitative is research that uses method scientific by collecting data in the form of number or quantitative data. This research involves measurement and testing hypothesis to achieve objective research. Object This research is Local Original Income, General Allocation Fund, Allocation Fund Special, and Profit Sharing Fund as a variable independent and budget Capital Expenditure as a variable dependent. As for what becomes The subjects in this study were North Sumatra Province. Data sources taken from the Central Statistics Agency of North Sumatra, journals, articles, reports as well as other sources related to this study. There are 33 districts/cities in the province of North Sumatra, all of which published financial reports consecutively in 2020-2022. So that it can be seen that the total financial data of the sub-districts that meet the criteria in this study are 99 sub-district reports for 3 years starting from 2020 to 2022 which come from 33 sub-districts. In this study, multiple linear analysis used to find out There is whether or not influence income original area, funds for results, allocation funds general, and allocation funds specifically, against budget capital expenditure. The linear equation used in this study is :

$$Y = a + b_1x_1 + b_2x_2 + b_3x_3 + b_4x_4 + e$$

Where:

Y= Budget Capital Expenditure

a= Constant

b1= Coefficient Locally-generated revenue

b2= General Allocation Fund Coefficient

b3= Allocation Fund Coefficient Special

b4= Profit Sharing Fund Coefficient

x1= Local Original Income

x2= General Allocation Fund

x3= Allocation Fund Special

x4= Profit Sharing Fund

e= Error

Results and Discussion

Analysis Descriptive

Results This analysis aiming For know characteristics in a way general every variable. As for results data analysis processing descriptive covers number *minimum, mean, maximum, and Std. Deviation*. (Ghozali, 2020:19). Take note results under This:

Table 1 Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Income Original Area	99	12655554	2230554495	171736994.54	344738333.980
Funds Allocation General	99	318945304	1576566420	622161116.42	281593920.547
Funds Allocation Special	99	56050752	693957676	211279414.24	117889885.672
Funds For Results	99	0	357135197	41104979.58	54303796.334
Budget Shopping	99	494551480	6722198862	1339435420.72	962023057.176
Valid N (listwise)	99				

Source : processed by SPSS

1. Income Original Area as variable X1 has sample as much as 99, with number minimum 12655554, *maximum* 2230554495, *mean* 171736994.54, And *Std.Deviation* 344738333.980.
2. Funds Allocation General as a variable X2 have sample as much as 99, with number minimum 318945304, *maximum* 1576566420, *mean* 622161116.42, and *Std.Deviation* 281593920.547.
3. Funds Allocation Specifically as variable X3 have sample as much as 99, with number minimum 56050752, *maximum* 693957676, *mean* 211279414.24, and *Std.Deviation* 117889885.672.
4. Funds For Results as variable X4 has sample as much as 99, with number minimum 0, *maximum* 357135197, *mean* 41104979.58, And *Std.Deviation* 54303796.334.
5. Budget Shopping as variable Y have sample as much as 99, with number minimum 494551480, *maximum* 67221988862, *mean* 1339435420.72, And *Std.Deviation* 962023057.176.

Multiple Regeneration Linear Analysis

Analysis regression used to measure strength connection between two variables or more. This analysis can also show direction connection between variable dependent and variable independent (Ghozali, 2018). In this study, multiple linear analysis used for know There is whether or not influence income original area, funds for results, allocation funds general, and allocation funds special to growth economy in Medan City. Model Regression Which used is as following :

$$Y: 95101328.139 + 1,651 X1 + 0.922 X2 + 1,842 X3 + (-0.045) X4 + e$$

Table 2 Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
(Constant)	95101328.139	56607607.945		1,680	.096
1					
Income Original Area	1,651	.084	.592	19,552	.000
Funds Allocation General	.922	.159	.270	5,808	.000
Funds Allocation Special	1,842	.275	.226	6,686	.000
Funds For Results	-.045	.416	-.003	-1.08	.914

a. Dependent Variables: Budget Shopping

Explanation from results regression table on :

1. The value of a is 95101328.139. constant or condition moment variable Budget Shopping Not yet influenced by other variables, namely variable Locally-generated revenue (X1), Funds Allocation General (X2), Funds Allocation Special (X3), Funds For Results (X4). If variable independent does not exist so variable Budget Shopping does not experience change.
2. b1 (Coefficient value) X1 regression is 1.651, indicating that variable Income Native Region has positive influence to Budget Meaningful shopping that every increase one by one variable Local Original Income then will influence Budget Shopping as big as 1,651, with assumption that variable other Noinvestigated in study.
3. b2 (Coefficient value) X2 regression is 0.922, indicating that Allocation Fund variable General have influence Which positive to Budget Shopping Which means that every increase one by one General Allocation Fund variable then will influence Budget Shopping of 0.922, assuming that other variables were not studied in study.

4. b3 (Coefficient value) X3 regression is 1.842, indicating that Allocation Fund variable Special have positive influence to Budget Meaningful shopping that every increase one by one Allocation Fund variable Special so will influence Budget Shopping as big as 1,842 with assumption that variable other Noinvestigated in study.
5. b4 (Coefficient value) X4 regression of (-0.045), shows that Share Fund variable The results have negative influence to Budget Meaningful shopping that every increase one by one Profit Sharing Fund variable then will influence Budget Shopping of (-0.045), assuming that other variables were not studied in study.

Normality Test

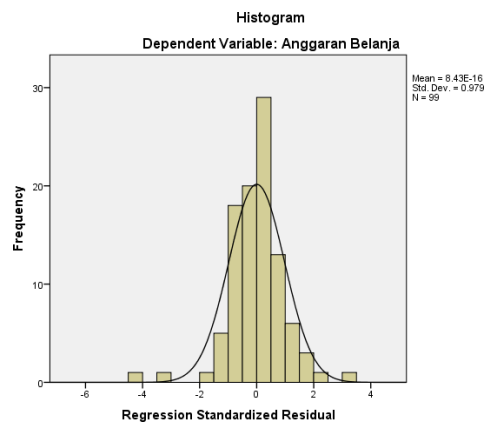


Figure 1 Histogram Graph

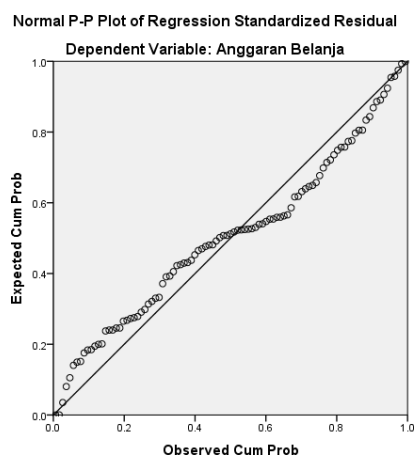


Figure 2 PP lot chart

Table 3 One Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		99
Normal Parameters ^{a,b}	Mean	1E-7
	Std. Deviation	173324254.220
Most Extreme Differences	Absolute	.099
	Positive	.099
	Negative	-.091
Kolmogorov-Smirnov Z		.988
Asymp. Sig. (2-tailed)		.283

a. Test distribution is Normal.

b. Calculated from data.

On table 3 above Can seen mark results asymp. Sig. (2-tailed) is 0.283 Which It means α value (2-tailed) above mark significant 5% (0.05), can concluded that residual variable distributed normal. Based on analysis chart histogram, norm probability plot and test statistics non -parametric Kolmogorov-Smirnov test which shows normal distribution thus can it is said if assumption normality filled by model equality the regression.

Multicollinearity Test

Table 4 Multicollinearity Test

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Income Original Area	.377	2,652
Funds Allocation General	.160	6,250
Funds Allocation Special	.303	3.299
Funds For Results	.626	1,597

Based on picture or table 4 can seen mark VIF variable Income Original Area (X1), General Allocation Fund (X2), Allocation Fund Special (X3), Profit Sharing Fund (X4). We see on Income Original Area (X1) VIF value his is $2,652 < 10$ And tolerance value value is $0.337 > 0.1$ And Next so data the No happen multicollinearity.

Heteroscedasticity Test

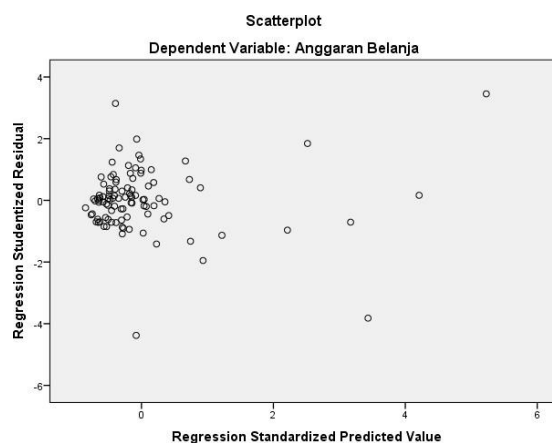


Figure 3 Scatterplot

On picture 3 scatterplot No show form or pattern certain And spreadlike picture on so No happen heteroscedasticity.

Autocorrelation Test

Table 5 Model Summary ^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.984 ^a	.968	.966	176973586.078	1,885

- Predictors: (Constant), Funds For Results, Funds Allocation Special, Income Original Area, Funds Allocation General
- Dependent Variables: Budget Shopping

Based on Analysis data on can known that the magnitude Durbin-Watson as big as 1,621 where the result shows $DU < DW < 4 - DU$ ($1.7298 < 1.885 < 4 - 2.115$). Then the result the show No happen Autocorrelation between Variables.

Coefficient Determination

Table 6 Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.984 ^a	.968	.966	176973586.078

- a. Predictors: (Constant), Funds For Results, Funds Allocation Special, Income Original Area, Funds General Allocation

Based on Table 6 that the magnitude *Adjusted R Square* (R^2) is 0.966 or 96.6%, from results This show that Budget Shopping influenced as big as 96.6% by variable independent (Regional Original Income, General Allocation Fund, Regional Allocation Fund) Special, and Funds For Results), whereas the rest 3.4% (100%-96.6%) explained by variable other No There is instudy This.

Test TTable 7 Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
(Constant)	95101328.139	56607607.945		1,680	.096
1 Income Original Area	1,651	.084	.592	19,552	.000
Funds Allocation General	.922	.159	.270	5,808	.000
Funds Allocation Special	1,842	.275	.226	6,686	.000
Funds For Results	-.045	.416	-.003	-.108	.914

- a. Dependent Variables: Budget Shopping

- a. In general partial Test t for Income Original Area to Budget Shopping is markt table is 2,040 then 19,552 > 2,040 with a value of significant 0.000 < 0.05, then in a way partial Income Original Region own influence in a way significant to Budget Shopping.
- b. In general partial t-test for General Allocation Fund against Budget Shopping is t value table is 2,040 then 5,808 > 2,040 with a value of significant 0.000 < 0.05, then in a way Funds Partial General Allocation has influence in a way significant to Budget Shopping.
- c. In general partial t-test for Allocation Fund Special to Budget Shopping is t value table is 2,040 then 6,686 > 2,040 with a value of significant 0.000 < 0.05, then in a way partial Allocation Fund Special has influence in a way significant to Budget Shopping.
- d. In general partial t-test for Profit Sharing Funds against Budget Shopping is t table value as big as 2,040 so -108 < 2,040 with mark significant 0.914 < 0.05, so in a way partial Funds For Results No own influence in a way significant to Budget Shopping.

F TestTable 8 ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	8775381241286 0800000.000	4	2193845310321 5200000.000	700,469	.000 ^b
Residual	2944047115906 2036000.000	94	3131965016921 4932,000		
Total	9069785952876 7000000.000	98			

- a. Dependent Variables: Budget Shopping

- b. Predictors: (Constant), Funds for Results, Funds Allocation Special, Income Original Area, Funds Allocation General

From table 8 can concluded mark significant For Income Original Area (X1), Funds Allocation (X2), Allocation Fund Special (X3) and Profit Sharing Fund (X4) against Budget Shopping as Variable Y is of 0.000 < 0.05 and f count 700.469 > f table 2.9113. Meaning there is influence Income Original Area, Funds Allocation General, Funds Allocation Special, And Funds for Results to Budget Shopping in a way significant.

Discussion

Influence Income Original Area To Budget Shopping

Hypothesis one in implementation This research is Regional Original Income has influence to Budget Shopping. From the results Regression Analysis test research value significant variable that is the original regional income is 0.00, which means mark significant variable one in study This No more big And No The same with 0.05 as well as mark t count as big as 19,552 morebig from the t- table value is 2.040, which means Local Original Income has an effect significant to Budget Shopping that shows H1 is accepted. The theory above in line with the assessment that implemented by (Erlina & Nur2017) by stating that the moretall Income Original Area Which produced, then the more increase also Shopping Area Which issued byGovernment Area.

Influence Funds Allocation General To Budget Shopping

hypothesis in this study is that the General Allocation Fund has an influence to Budget Shopping. From the results Regression Analysis test research value significant variable namely Funds General Allocation is 0.00, meaning mark significant variables in this study are no more big from 0.05 as well as mark t count as big as 5,808 more big from mark t table 2,040, It means Funds AllocationGeneral influential significant to Budget Shopping which shows H2 accepted. Theoryon in line with the assessment carried out by (Erlina & Nur 2017) which states that at the time the General Allocation Fund was high so regional spending is high, this is because of the funds Allocation General nature *block grant* possible area use in accordance with priority Andregional needs for increase service to public in order to autonomy area (Aqnisa) 2016). Funds Allocation General is funds Which sourced from income state budget and spending allocated for the purpose equalization financial capabilitybetween area For fund activity area.

Influence Funds Allocation Special To Budget Shopping

The 3rd hypothesis in this study is the Allocation Fund Special has influence to Budget Shopping. From the results Regression Analysis test research value significant variable namely Allocation Fund Special is 0.00, which means mark significant variables in this study are not more big from 0.05 and t - value by 6,686 more big from the t- table value is 2.040, which means Funds Allocation Special influential significant to Budget Shopping Which show H3accepted. Theory on in line with evaluation Which implemented by (Erlina & Nur 2017) withmention that the funds are sourced from from allocated APBN revenue to area specific to fund activity special which is part from the program that have priority national which becomes affairs area and to help area fund need physique like field health, infrastructure, marine, And fishery and also agriculture.

Influence Funds For Results To Budget Shopping

fourth hypothesis in this study is that Profit Sharing Funds have no influence to Budget Shopping. From the results Regression Analysis test research value significant variable that is Funds for Results is 0.914, It means mark No significant variable in study This morebig from 0.05 and t - value by -0.108 more small from t table value 2.040, meaning the Fund Profit Sharing no influential significant to Budget Shopping Which shows H4 rejected. The theory above in line with the assessment carried out by (Nuswita & Deni 2020) by mentioning that the profitsharing Fund is not significant to Budget Shopping Becauseexistence problem agency. Where party executive that is government area submit budget for approved by party legislative. Matter This always happen in management area,specifically in process determination target income and management source Power in Budget Shopping.

Influence Local Original Income, General Allocation Fund, Allocation Fund Special AndFunds For Results To Budget Shopping

Local Original Income can obtained from sources of funds obtained from retribution area, results management wealth, taxes separated areas. Sources income the expected become source financing organization and developmentto increase Budget Shopping and level out people's welfare results analysis This study shows that Local Original Income, General Allocation Fund and Regional Fund Allocation Especially influential significant to budget Budget Shopping Province North Sumatra whereas, The profitsharing Fund has been proven not to be influential significant to Budget Shopping.

Conclusion

Based on results data analysis and discussion can concluded result This research is Local Original Income has an effect in a way significant to Budget Spending in North Sumatra Province for the 2020-2022 period. General Allocation Funds have an impact in a way significant to Budget Spending in North Sumatra Province for the period 2020-2022. Allocation Fund Special influential in a way significant to Budget Shopping in North Sumatra Province for the 2020-2022 period. Revenue Sharing Funds are not affected in a way significant to Budget Expenditure in North Sumatra Province for the period 2020-2022. Regional Original Income (X1), General Allocation Fund (X2), Regional Allocation Fund (X3). Special (X3), Profit Sharing Fund (X4) in general together same / simultaneous have a significant influence to Budget Spending (Y) in North Sumatra Province for the period 2020-2022.

Suggestions that the author can give that is City/ District Governments Can Use results research as a reference for evaluation Budget Shopping in each city/ district for consideration variable significant and other factors that influence performance Government, do diversification portfolio to minimize risk. For Universitas Prima Indonesia, it can Use curriculum that includes analysis factor affecting Budget Shopping in each city/ district, add eye studying related, increase cooperation with the government for experience direct for students. For Researchers furthermore can to consider factor external, sustainability and responsibility answer social government in influencing Budget Shopping. Use technique more analysis advanced such as panel regression models to strengthen data analysis.

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