



The Influence of Regional Original Income, Capital Expenditure and Employee Expenditure on the Level of Regional Financial Independence in Regencies/Cities in East Java Province in 2020-2023

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Abstract, *The purpose of this study was to analyze the effect of local revenue, capital expenditure and employee expenditure on the level of financial independence of districts / cities in East Java Province in the period 2020-2023. The research was conducted using a quantitative approach using secondary data in the form of regional revenue and expenditure budget realization reports obtained through the official website of the Directorate General of Fiscal Balance. A total of 38 districts / cities in East Java Province in 2020-2023 were selected as the population in this study. Saturated sampling was used as a sampling method, so that a sample of 152 samples was obtained. The results showed that local revenue and regional employee expenditure partially had a significant effect on the level of regional financial independence, while capital expenditure had no significant effect on the level of regional financial independence. Meanwhile, local revenue, capital expenditure, and employee expenditure together have a significant effect on the level of regional financial independence*

Keywords : *Capital Expenditure, Employee Expenditure, Local Revenue, Level of Regional Financial Independence*

1. INTRODUCTION

Regional autonomy has existed in Indonesia since the issuance of Law (Law (No. 22 of 1999 concerning regional government), which includes provisions for the implementation of regional autonomy. The law has been amended through Law No. 32 of 2004 and is currently amended by Law No. 32 of 2004 and is currently replaced by Law No. 23 of 2014. One of the several forms of objectives of regional autonomy is to make community welfare faster with increased services, empowerment, and citizen participation, which is expected to lead to more independent regional finances in the future (Utami, 2018).

One of the regions in Indonesia that continues to struggle for regional financial independence is East Java. In 2023, out of 38 districts/cities, 19 districts/cities have a very low level of independence, 15 districts/cities with a low category, 2 districts/cities with a medium category and only 1 district/region with a high category, namely the city Surabaya with an independence ratio of 222%, indicates that a large number of districts and cities in East Java have not yet achieved the level of independence they hope for.

Tabel 1 Daftar Kabupaten/Kota Tahun 2023 Kategori Rendah Sekali

No	Kabupaten/Kota	Rasio Kemandirian	Tingkat Kemandirian	Pola Hubungan
1.	Kabupaten Bangkalan	24%		
2.	Kabupaten Banyuwangi	23%		
3.	Kabupaten Blitar	22%		
4.	Kabupaten Bojonegoro	18%		
5.	Kabupaten Bondowoso	16%		
6.	Kabupaten Lamongan	22%		
7.	Kabupaten Lumajang	21%		
8.	Kabupaten Madiun	20%		
9.	Kabupaten Magetan	16%		
10.	Kabupaten Nganjuk	20%	Rendah Sekali	Instruktif
11.	Kabupaten Ngawi	16%		
12.	Kabupaten Pacitan	16%		
13.	Kabupaten Pamekasan	18%		
14.	Kabupaten Ponorogo	16%		
15.	Kabupaten Probolinggo	16%		
16.	Kabupaten Sampang	22%		
17.	Kabupaten Situbondo	19%		
18.	Kabupaten Sumenep	16%		
19.	Kabupaten Trenggalek	18%		

Data from the Directorate General of Fiscal Balance of East Java Province for the last five years shows that the proportion and balance have a higher level than PAD. The average obtained from the districts/cities in East Java for the period 2018-2022 is IDR 39.47 billion. As a comparison, over the past five years, the average balancing fund was IDR 75.71 billion. The large amount of balancing funds compared to PAD shows that the region is highly dependent on transfers from the center, which means that the region can be categorized as a non-independent region.

The 2023 East Java Provincial Budget is allocated for capital expenditures of 14% of the total regional expenditures, while the allocation for employee expenditures of the East Java Provincial Government is 33% of the total regional expenditures. The proportion of Capital

Expenditure in 2023 is the lowest in the last five years. Meanwhile, over the past five years, Employee Expenditure has been the type of expenditure with the largest allocation in East Java, followed by Goods Expenditure, Capital Expenditure, and Social Assistance Expenditure. The budget should be allocated more for capital expenditure, but in reality a larger portion of the budget is allocated for employee expenditure such as salaries and allowances.

Factors that influence the level of regional financial independence are not only through the performance of regional original income, other factors that influence are capital expenditure and employee costs. Capital expenditure is usually used to acquire fixed assets, such as the construction of facilities and infrastructure. The hope is that if regional facilities and infrastructure are adequate, the economic productivity of the regional community will increase. This means that if capital expenditure increases, regional financial independence will also increase. However, employee expenditure has a higher proportion of the regional budget than capital expenditure. Employee expenditure can increase the productivity of the regional government, on the other hand, employee expenditure can have a negative impact on regional independence because it can affect the level of regional expenditure and in turn, put pressure on the regional financial balance (Defitri, 2020).

The low level of regional financial independence needs to be addressed immediately because it has a negative impact on development funding and hinders the progress of the regional economy. In addition, the low level of regional financial independence has an impact on the limited capacity of the region to fund government programs and services needed by the community. This can result in a decline in the quality of local government in providing public services.

Research on the level of regional financial independence has been widely conducted. This study will focus more on discussing the influence of local revenue, capital expenditure and employee expenditure in influencing the level of regional financial independence. The reason for this study is because the results of previous studies on these variables are still inconsistent.

2. LITERATURE REVIEW

Public sector accounting

There is a definition of accounting in the public sector, namely an information medium for both the government in becoming management or an information medium for the public. Used by the government, accounting data for management control procedures that include

budgeting, program development, strategic planning, performance reporting, and performance evaluation (Mardiasmo, 2021).

Public sector accounting is the study of accounting applied to government agencies and departments to manage various public funds (Qurani & Narastri, 2023).

Stewardship theory

Stewardship theory explains a situation where managers are driven by their primary goal of the company rather than personal goals. Stewardship theory, often known as management or administration theory, explains the close relationship between organizational success and satisfaction (Ernawati & Raharjo, 2017).

Regional autonomy

Law No. 23 of 2014 concerning Regional Government, 2014 states that "regional autonomy is the right, authority and obligation of regions to regulate and manage their own government affairs and community interests in the Unitary State of the Republic of Indonesia".

Accelerating the achievement of community welfare through better services, community involvement and empowerment is included in the objectives of regional autonomy. This is expected to lead to regional financial independence in the future (Utami, 2018).

Regional finance

Government Regulation No. 58 of 2005 concerning Regional Financial Management, is defined as "all rights and obligations of a region that can be valued in money in the context of organizing regional government and all wealth related to the rights and obligations of the region."

Regional financial regulations for government aim to create increased efficiency and effectiveness in managing resources in the form of regional finances, creating increased regional prosperity and improving services to the population (Khusaini, 2018).

The ability of regions to plan and carry out their own government activities in accordance with the principle of autonomy is reflected in regional finances, which are essential to regional autonomy (Wahyuni & Ardiani, 2018).

Regional original income

There is an explanation for the definition of regional original income, namely income obtained through the regional tax sector and then regional levies, received through companies owned by the region, processing of regional assets generated by separation, along with other regional original income in a legal status (Andjarwati et al., 2021).

The level of regional financial independence is determined by the contribution of regional original income. This is intended so that the potential of each region can be utilized to increase regional autonomy (Harjito et al., 2020).

Capital expenditure

Government Regulation Number 58 of 2005 Concerning Regional Financial Management, 2005 Spending money to purchase fixed assets and other assets with a useful life of more than one year is referred to as capital expenditure.

The high realization of capital expenditure indicates that the infrastructure and facilities needed for efficient government operations and public services have been built at a level sufficient to attract external investment, which will ultimately increase regional original income (Kasdy et al., 2018).

Employee expenditure

Government Regulation Number 21 of 2004 concerning the Preparation of Work Plans and Budgets of Ministries/Institutions, 2004 explains employee expenditure as compensation payments in the form of money or goods determined based on laws and regulations to government employees, civil servants (PNS), and employees who are employed but do not yet have PNS status as compensation for work that has been carried out, except for work required for capital formation.

Employee expenditure is expenditure allocated to pay employees and honorariums in accordance with applicable provisions in rupiah units (Baviga & Bahrun, 2022).

Level of regional financial independence

Law No. 23 of 2014 concerning Regional Government, 2014 "regional financial independence means that the regional government is able to carry out its own financial accountability and financing, doing it itself based on the principle of decentralization".

Through that definition of independence in regional finance, namely a capability of regional government in funding its government activities accountability, along with its development, also services to a party that pays its levies and taxes, in the form of regional income sources where it is very necessary. The ratio of independence describes the dependence of the region on external funding sources. The more independent a region is, the less it depends on external assistance, mainly from the central government along with the provinces and those comparable to it (Halim & Kusufi, 2012). As for the conceptual framework developed for this study, which describes the analysis chart of the influence of regional income, capital expenditure, and employee expenditure on the degree of regional financial independence,

partially produces H1, H2, and H3. The three variables are then analyzed simultaneously to produce H4.

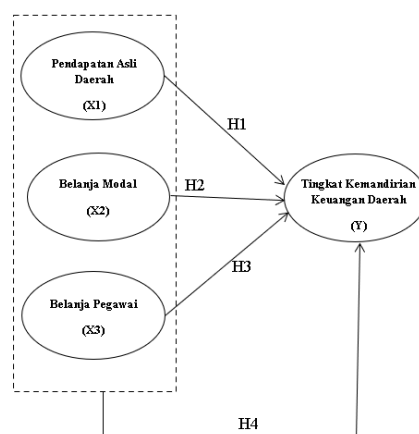


Figure 1. Conceptual Framework

3. RESEARCH METHODS

Used in carrying out this research is a quantitative method through an approach using descriptive statistical analysis. This research was carried out in regencies and cities in East Java with a period of the district/city APBD in East Java in 2020-2023. In carrying out this research, a type of data was used in the form of secondary data in the form of an APBD realization report obtained through the official website of the DJPK or known as the Directorate General of Fiscal Balance, namely <https://djpk.kemenkeu.go.id/>. In carrying out this research, the population was all regencies and cities in East Java Province.

In the sample, a method was used in the form of a saturated sampling method, where the entire population was used as a sample. In carrying out this research, it means that the research sample was also 38 regencies/cities for 4 years, namely 152 samples. The method of collecting data in carrying out this research is the documentation method. For data analysis using multiple linear regression analysis with IBM SPSS 25 software.

4. RESEARCH RESULTS AND DISCUSSION

Overview of research objects

In carrying out this research, the objects are Regencies/Cities in East Java Province. The total number of Regencies/Cities in East Java is 29 Regencies and 9 Cities and the city of Surabaya as the Provincial Capital. East Java is a provincial area with its position in the eastern part of the island of Java. East Java is a province with the largest number of Regencies/Cities in the country. The method of taking samples in this research uses a saturated sampling

technique, in which the entire population is used as a sample in the implementation of this research so that a sample of 38 Regencies/Cities is obtained.

Table 2 Research Sample

No	Pemerintah Daerah	No	Pemerintah Daerah
1.	Kabupaten Bangkalan	20.	Kabupaten Pasuruan
2.	Kabupaten Banyuwangi	21.	Kabupaten Ponorogo
3.	Kabupaten Blitar	22.	Kabupaten Probolinggo
4.	Kabupaten Bojonegoro	23.	Kabupaten Sampang
5.	Kabupaten Bondowoso	24.	Kabupaten Sidoarjo
6.	Kabupaten Gresik	25.	Kabupaten Situbondo
7.	Kabupaten Jember	26.	Kabupaten Sumenep
8.	Kabupaten Jombang	27.	Kabupaten Trenggalek
9.	Kabupaten Kediri	28.	Kabupaten Tuban
10.	Kabupaten Lamongan	29.	Kabupaten Tulungagung
11.	Kabupaten Lumajang	30.	Kota Blitar
12.	Kabupaten Madiun	31.	Kota Kediri
13.	Kabupaten Magetan	32.	Kota Madiun
14.	Kabupaten Malang	33.	Kota Malang

Descriptive statistical analysis

Table 3 Descriptive Statistical Test

	<i>N</i>	<i>Minimum</i>	<i>Maximum</i>	<i>Mean</i>	<i>Std. Deviation</i>
PAD (X1)	152	0.59	2.19	1.06054	0.21701
Belanja Modal (X2)	152	0.06	0.32	0.1386	0.04894
Belanja Pegawai (X3)	152	0.18	0.50	0.3640	0.05216
TKKD (Y)	152	0.09	2.22	0.3126	0.29411
Valid N	152				

Sumber : Data Sekunder, 2024 (Diolah)

Based on the descriptive analysis produced, it can be seen from table 3 above, proving that N and the total data on each valid variable have a total of 152 with details of the independent variables and the dependent variables, namely:

1) Local Original Income (PAD)

It is shown through descriptive statistics produced for the PAD variable which has a minimum value of 0.59 along with a maximum value of 2.19. To start with the PAD mean which has 152 samples from the 2020-2023 period shows a result of 1.06054, also a value in the form of a standard deviation of 0.21701 which means that the PAD mean value in the 2020-2023 period has passed along with its standard deviation value which finally experienced data deviation at a low level with that the distribution of the values owned can be even.

2) Capital Expenditure

Through descriptive statistics produced, it shows that the Capital Expenditure variable has a minimum value of 0.06 and a maximum value of 0.32. The mean value of Capital Expenditure owned by 152 samples from the 2020-2023 period shows a result of 0.1386, along with a standard deviation value of 0.04894, meaning that the mean value has passed the standard deviation value which finally experienced a data deviation at a low level with the distribution of the values evenly distributed.

3) Employee Expenditure

Through a descriptive statistic that is produced, it shows that the Employee Expenditure variable has a minimum value of 0.18 and a maximum value of 0.50. The mean value of Capital Expenditure owned by 152 samples from the 2020-2023 period shows a result of 0.1386, along with a standard deviation value of 0.05216, meaning that the mean value has passed the standard deviation value which finally experienced a data deviation at a low level with the distribution of the values evenly distributed.

4) Level of Regional Financial Independence (TKKD)

Through descriptive statistics produced, it shows that the TKKD (Y) variable has a minimum value of 0.09 and a maximum value of 2.22. The mean value of TKKD (Y) owned by 152 samples from the 2020-2023 period shows results with a number of 0.3126, along with the value of the standard deviation of 0.29411, meaning that the mean value has passed the standard deviation value which finally experienced data deviations at a low level with that the distribution of the values owned is even.

Classical assumption test

Normality test

The use of a normality test is to determine whether the data is normally distributed or not. In the implementation of this study, a normality test is used, namely the CLT test or known as the Central Limit Theorem, namely if the total observations are quite large ($n > 30$), then the normality assumption can be ignored. The number of samples in this study was 152 data, the number is quite large. Based on the large number of samples, this study did not conduct a normality test and assumed that the data was normally distributed.

Multicollinearity test

The purpose of carrying out a multicollinearity test is to be able to test the regression model whether a correlation is found between an independent variable. Multicollinearity can be reviewed through the VIF value or its abbreviation in the form of a variant inflation factor along with tolerance values. If a VIF value < 10 or for a tolerance value > 0.1 , it is considered that there is no multicollinearity in it.

Table 4 Multicollinearity Test Results

<i>Model</i>	<i>Collinearity Statistics</i>	
	<i>Tolerance</i>	<i>VIF</i>
1 (Constant)		
PAD	.989	1.011
Belanja Modal	.685	1.459
Belanja Pegawai	.679	1.472

Sumber : Data Sekunder, 2024 (Diolah)

Based on the table, it can be seen that in the VIF of each variable, namely the PAD variable (X1) which is 1.011, then the Capital Expenditure variable (X2) which is 1.459 along with Employee Expenditure (X3) which is 1.472 for 3 variables has a VIF value that does not reach 10, through that in the type of regression there is no multicollinearity between its independent variables.

Heteroscedasticity test

There is a purpose in carrying out the heteroscedasticity test, namely to test whether in a regression model there is an inequality of variance on the residual of 1 observation to another observation which is relatively constant, with that known as heteroscedasticity or without heteroscedasticity. In carrying out this study, the heteroscedasticity test is based on the Scatterplot.

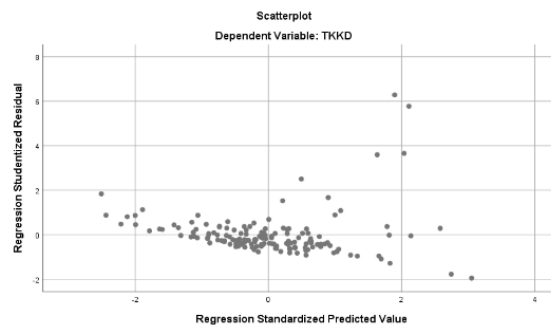


Figure 2. Scatterplot

Sumber : Data Sekunder, 2024 (Diolah)

Based on the displayed image in the form of heteroscedasticity testing produced above, it shows that all independent variables in the form of PAD, capital expenditure, and employee expenditure are significant because they do not follow a certain pattern and have a distribution which exceeds and does not reach a value of 0 on the Y axis. Without heteroscedasticity in the regression type, it can be said that the model is feasible to apply.

Autocorrelation test

In the implementation of this study, an autocorrelation test was used using the D-W test or known as Durbin-Watson in this study by using, to determine whether autocorrelation exists in the regression model by applying the rule that without autocorrelation if the value owned by D-W is between -2 and +2.

Tabel 2 Hasil Uji Autokorelasi

<i>Model</i>	<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>	<i>Std. Error of the Estimate</i>	<i>Durbin-Watson</i>
1	.398 ^a	.158	.141	.27258	.812

Sumber : Data Sekunder, 2024 (Diolah)

Based on what is displayed in table 5 in the form of autocorrelation testing produced because the value in the form of Durbin Watson, namely 0.812, does not reach 2 and exceeds -2, it can be said that there is no autocorrelation in it.

Hypothesis testing

Multiple linear regression analysis

The purpose of multiple linear regression analysis is to be able to search for the influence or a number of 2 or more than 2 independent variables or whose free variables (X) on a dependent variable or on the existing bound variable (Y).

Table 6 Results of Multiple Linear Regression Analysis Test

<i>Model</i>	<i>Unstandardize</i>		<i>Standardizerd</i>
	<i>d Coefficients</i>	<i>d Coefficients</i>	<i>Coefficients</i>
	<i>B</i>	<i>Std. Error</i>	<i>Beta</i>
1 (Constan t)	1.446	.254	
PAD	.145	.103	-.107
Belanja Modal	-.744	.548	-.124
Belanja Pegawai	- 2.407	.516	-.427

Sumber : Data Sekunder, 2024 (Diolah)

Based on the output of the multiple linear regression test in table 6, the regression equation formula for implementing this research is as follows:

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

$$Y = 1,446 + 0,141 X_1 - 0,745 X_2 - 2,407 X_3$$

Through the regression equation above, it can be described in the form:

1. The value of the constant a is 1.446 with a positive sign, explaining that if the PAD variable, then capital expenditure, along with employee expenditure are considered constant, then the Y value is 1.466.
2. The value of the regression coefficient of a PAD variable (X_1) has a positive value of 0.141, each 1% increase in PAD will later affect TKKD, which is 0.141. The positive coefficient shows that PAD and TKKD have a unidirectional relationship, namely when PAD increases, it will later create an increase in TKKD.
3. The value of the regression coefficient of an employee expenditure variable (X_3) has a positive and negative value of -2.407, each 1% increase in capital expenditure will later

affect TKKD, which is -2.407. The negative coefficient shows that Capital Expenditure and TKKD have an inverse relationship, namely when Capital Expenditure increases, it will later decrease TKKD.

4. 4. The value of the regression coefficient of an employee expenditure variable (X3) has a positive and negative value of -2.407, each increase of 1% of capital expenditure will later affect the TKKD of -2.407. The negative coefficient shows that Employee Expenditure and TKKD have an inverse relationship, namely when Employee Expenditure increases, it will later decrease TKKD.

Partial test (t-test)

Table 7 t-test results

<i>Model</i>	<i>t</i>	<i>Sig.</i>
PAD (X1)	1.408	0,000
Belanja Modal (X2)	1.360	0,116
Belanja Pegawai (X3)	4.666	0,000

Sumber : Data Sekunder, 2024 (Diolah)

In the implementation of this research, the basis for making a decision is if the significance value does not reach ($<$) 0.05, through which H_0 is rejected along with H_a is accepted with the statement that H_0 is without any significant influence. While if the significance value is $>$ 0.05, then H_0 is accepted and H_a is rejected with the statement that there is a significant influence.

1. The Influence of Local Original Income on the Level of Regional Financial Independence

Based on the t-test produced in the table shows that the calculated t is 1,408 through a significance value of 0.000 because the sig value of 0.000 does not reach ($<$) the probability of 0.05. So it can be concluded that H_0 is rejected and H_a is accepted, meaning that the PAD variable (X1) has a significant effect on TKKD (Y).

2. The Influence of Capital Expenditure on the Level of Regional Financial Independence

Based on the T-test produced in the table shows that the calculated t is 1,360 through a Sig value of 0.116 because the Sig value of 0.116 $>$ probability of 0.05. So it can be concluded that H_0 is accepted and H_a is rejected, meaning that the Capital Expenditure variable (X2) is not found to have a significant effect on TKKD (Y).

3. The Influence of Employee Expenditure on the Level of Regional Financial Independence

Based on the T test produced in the table shows that the calculated tea is 4.66 through a Sig value of 0.0000 because for a Sig value of 0.000 <probability 0.05. So it can be concluded that Ho is rejected along with Ha is accepted which means that the Employee Expenditure variable (X3) has a significant effect on TKKD (Y).

F Test

Table 8 F Test Results

<i>Model</i>		<i>Sum of Square</i>	<i>df</i>	<i>Mean Square</i>	<i>f</i>	<i>Sig.</i>
1	Regression	2.065	3	.688	9.264	.000 ^b
	Residual	10.997	148	.074		
	Total	13.062	151			

Sumber : Data Sekunder, 2024 (Diolah)

Based on the F Test produced showing a significance value of 0.000 which means <0.05 then Ha is accepted along with H0 is rejected. With that all forms of independent variables namely in the form of Regional Original Income, Capital Expenditure, Employee Expenditure which simultaneously have a significant effect on the dependent variable in the form of the Level of Regional Financial Independence.

Test of determination coefficient (R2)

Table 9 Results of Test of Determination Coefficient (R2)

<i>Model</i>	<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>	<i>Std. Error of the Estimate</i>
1	.398 ^a	.158	.141	.27258

Sumber : Data Sekunder, 2024 (Diolah)

Based on the R2 Test produced in the table, it can be explained that the value of R Square is 0.158 or can be interpreted as 15.8%. The figure contains a meaning if the variables of Regional Original Income (X1), Capital Expenditure (X2) and Employee Expenditure (X3) simultaneously affect the Level of Regional Financial Independence (Y) which is 15.8% and the rest of it is 84.2% influenced by other variables outside the variables observed by the researcher.

5. CONCLUSION AND SUGGESTIONS

The results of the partial t-test show that PAD and Employee Expenditure significantly affect a TKKD in a Regency/City in East Java Province in 2020-2023. Meanwhile, Capital Expenditure does not significantly affect TKKD in a Regency/City in East Java in 2020-2023. Simultaneously, PAD, capital expenditure and employee expenditure have a significant effect on the level of regional financial independence in the Regency/City in East Java in 2020-2023.

It is hoped that subsequent research can add other variables that are predicted to affect the level of regional financial independence. In addition, further research is expected to expand the research object and research year so that the results can be compared.

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