

## DAFTAR PUSTAKA

- Andriani, R. N. R., & Wahid, N. N. (2018). *Pengaruh pendapatan asli daerah dan dana perimbangan terhadap kemandirian keuangan daerah (studi kasus pada pemerintah kota tasikmalaya tahun 2006–2015)*. Jurnal Akuntansi, 13(1), 30-39.
- Arikunto, 2012, *Prosedur Penelitian: Suatu Pendekatan Praktik*, Rineka Cipta, Jakarta.
- Asmadi, A. (2022). *DETERMINAN PERTUMBUHAN EKONOMI MELALUI DANA TRANSFER DAN PENGARUHNYA TERHADAP PENERIMAAN PAD DI PROVINSI SULAWESI BARAT TAHUN 2011-2019= The Determinants of Economic Growth Through Transfer Funds and Their Effect on Regional Original Revenue in West Sulawesi Province from 2021 to 2019* (Doctoral dissertation, Universitas Hasanuddin).
- Binus University, School of Accounting, <https://accounting.binus.ac.id>
- Ghozali, I. 2016. *Aplikasi Analisis Multivariete Dengan Program IBM SPSS 23. Edisi 8*. Semarang: Badan Penerbit Universitas Diponegoro.
- Halim, Abdul. 2014. *Manajemen Keuangan Sektor Publik*. Jakarta: Salemba Empat.
- Kementerian Keuangan, DJPK, <https://djpk.kemenkeu.go.id/portal/data/apbd/2023>
- Kementerian Keuangan, DJPK, *Kajian Fiskal Regional Provinsi Sulawesi Barat Tahun 2017*. Kanwil Ditjen Perbendaharaan Provinsi Sulawesi Barat
- Kementerian Keuangan, DJPK, *Kajian Fiskal Regional Provinsi Sulawesi Barat Tahun 2018*. Kanwil Ditjen Perbendaharaan Provinsi Sulawesi Barat
- Kementerian Keuangan, DJPK, *Kajian Fiskal Regional Provinsi Sulawesi Barat Tahun 2019*. Kanwil Ditjen Perbendaharaan Provinsi Sulawesi Barat
- Kuncoro, Mudrajat. 2004. *Otonomi dan Pembangunan Daerah*. Jakarta: Erlangga.
- Madris. 2020. *Statistika Penerapan Model Regresi Dalam Penulisan Karya Ilmiah*. Cetakan Pertama. Makassar, Penerbit Nas Media Pustaka
- Mahmudi. 2007. *Analisis Laporan Keuangan Pemerintah Daerah*. Yogyakarta: Sekolah Tinggi Ilmu Manajemen YKPN.
- Mardiasmo. 2009. *Akuntansi Sektor Publik*. Yogyakarta: CV. ANDI
- Marizka, R. (2013). *Pengaruh pendapatan asli daerah, dana bagi hasil, dana alokasi umum dan dana alokasi khusus terhadap tingkat kemandirian*

*keuangan daerah pada Kabupaten dan Kota di Sumatera Barat (Tahun 2006–2011). Jurnal Akuntansi, 1(3).*

Pemerintah Provinsi Sulawesi Barat. 2022. *Rencana Pembangunan Daerah Provinsi Sulawesi Barat Tahun 2023-2026.*

Republik Indonesia. Peraturan Menteri Keuangan No. 07 Tahun 2016 tentang Peta Kapasitas Fiskal Daerah.

\_\_\_\_\_ Peraturan Menteri Keuangan No. 119 Tahun 2017 tentang Peta Kapasitas Fiskal Daerah

\_\_\_\_\_ Peraturan Menteri Keuangan No. 07 Tahun 2018 tentang Peta Kapasitas Fiskal Daerah

\_\_\_\_\_ Peraturan Menteri Keuangan No. 07 Tahun 2019 tentang Peta Kapasitas Fiskal Daerah

\_\_\_\_\_ Peraturan Menteri Keuangan No. 120 Tahun 2020 tentang Peta Kapasitas Fiskal Daerah

\_\_\_\_\_ Peraturan Menteri Keuangan No. 07 Tahun 2021 tentang Peta Kapasitas Fiskal Daerah

Riana, D. (2019). Analisis Kemandirian dan Kemampuan Keuangan Daerah serta Pengaruhnya Terhadap Pertumbuhan Ekonomi Kabupaten/Kota di Provinsi Sumatera Selatan. *Akuntansi Dan Manajemen, 14(2)*, 50-64.

Riyadi, W. (2022). Pengaruh Dana Alokasi Umum, Dana Alokasi Khusus dan Belanja Modal Terhadap Tingkat Kemandirian Keuangan Daerah Pada Kabupaten/Kota Di Provinsi Jawa Barat. *J-AKSI: JURNAL AKUNTANSI DAN SISTEM INFORMASI, 3(1)*, 298-314.

Suci, S. C., & Asmara, A. (2014). Pengaruh kemandirian keuangan daerah terhadap pertumbuhan ekonomi Kabupaten/Kota Provinsi Banten. *Jurnal Ekonomi Dan Kebijakan Pembangunan, 3(1)*, 8-22.

Sugiyanto, H. S., & Musfirati, A. (2021). Pengaruh Dana Alokasi Umum, Dana Alokasi Khusus, Dana Bagi Hasil, Dan Dana Keistimewaan Terhadap Tingkat Kemandirian Keuangan Daerah. *Substansi: Sumber Artikel Akuntansi Auditing dan Keuangan Vokasi, 5(1)*, 20-36.

Sugiyono. 2009. *Metode Penelitian Bisnis*. Bandung: CV. Alfabeta

Sukirno, Sadono, 2000. *Makro Ekonomika Modern*, PT. Rasa Grafindo Persada :Jakarta.

Sukirno, Sadono. 2005. *Mikro Ekonomi, Teori Pengantar*. Penerbit PT. Raja Grafindo Persada, Jakarta

Sadono, Sukirno. 2006. *Ekonomi Pembangunan: Proses, Masalah, dan Dasar Kebijakan*. Jakarta: Prenada Media Group.

*Undang-Undang Nomor 32 Tahun 2004 tentang Pemerintahan Daerah*

*Undang-Undang Nomor 33 Tahun 2004 tentang Perimbangan Keuangan Pusat dan Daerah.*

*Peraturan Menteri Dalam Negeri Nomor 77 Tahun 2020 tentang Pedoman Teknis Pengelolaan Keuangan Daerah*

LAMPIRAN

TABEL DATA KOMPONEN DANA TRANSFER, BELANJA MODAL, DAN PERTUMBUHAN EKONOMI

Tahun	Kabupaten	X1	X2	X3	X4	Y1	Y2
2013	Mamuju	0,504	50.656.648.897,00	587.833.771.000,00	101.611.560.000,00	228.522.638.326,00	5.528.210,66
	Majene	0,741	25.729.569.423,00	416.986.177.000,00	70.933.520.000,00	131.022.159.952,00	2.534.285,05
	Polman	0,480	26.222.442.404,00	555.943.291.000,00	81.957.270.000,00	150.918.683.638,00	6.311.086,20
	Mamasa	0,649	21.412.763.615,00	410.741.106.000,00	95.116.040.000,00	167.696.761.495,00	1.573.261,91
	Pasangkayu	0,807	47.861.446.814,00	338.786.109.000,00	55.477.610.000,00	165.188.509.284,00	4.757.692,69
	Mateng	-	-	-	-	1.677.463.561,00	1.603.343,04
2014	Mamuju	0,534	25.730.269.455,00	463.324.979.000,00	70.747.100.000,00	159.208.993.492,00	6.012.402,70
	Majene	0,249	17.058.336.755,00	457.679.754.000,00	67.736.960.000,00	132.218.339.008,00	2.669.799,99
	Polman	0,085	17.364.829.994,00	603.283.761.000,00	80.353.530.000,00	140.129.972.402,00	6.772.589,12
	Mamasa	0,498	13.596.453.102,00	428.106.209.743,00	75.826.260.000,00	167.696.761.495,00	1.650.694,53
	Pasangkayu	1,627	32.208.721.189,00	383.392.281.000,00	63.144.660.000,00	184.437.726.748,00	5.537.902,41
	Mateng	-	13.392.016.424,00	176.375.604.000,00	-	69.384.250.175,00	1.698.376,35
2015	Mamuju	0,300	22.451.915.873,00	563.982.678.000,00	131.077.670.000,00	184.324.866.386,00	6.469.545,89
	Majene	0,330	14.742.718.689,00	97.542.470.000,00	97.542.470.000,00	167.696.761.495,00	2.822.303,64
	Polman	0,130	13.729.611.921,00	639.371.455.000,00	124.138.972.000,00	216.543.680.363,00	7.254.310,97
	Mamasa	0,560	14.693.353.046,00	468.897.770.000,00	213.605.060.000,00	298.161.169.227,00	1.761.840,41
	Pasangkayu	0,900	27.514.555.689,00	407.795.549.000,00	176.619.410.000,00	276.626.389.532,00	6.014.620,37
	Mateng	-	12.395.304.350,00	316.052.683.691,00	104.094.751.950,00	218.357.282.866,00	1.812.679,02
2016	Mamuju	0,400	21.508.879.901,00	626.855.666.000,00	189.882.597.169,00	297.011.881.400,00	6.974.983,10
	Majene	0,380	15.378.349.922,00	518.259.515.000,00	156.449.093.247,00	149.384.498.183,00	2.992.317,91
	Polman	0,200	17.060.085.981,00	725.381.526.000,00	280.221.005.074,00	309.352.165.691,00	7.784.967,44
	Mamasa	0,470	14.535.071.988,00	521.661.475.000,00	281.805.248.278,00	326.662.287.851,00	1.881.278,22
	Pasangkayu	1,490	27.456.078.831,00	485.815.110.000,00	201.793.018.319,00	341.532.784.189,00	6.257.307,46
	Mateng	-	13.894.977.051,00	346.912.857.000,00	184.285.964.775,00	308.409.756.569,00	1.902.193,69
2017	Mamuju	0,620	15.758.459.873,00	621.672.713.000,00	173.855.594.631,00	269.260.563.362,00	7.470.709,96
	Majene	0,360	12.552.001.356,00	509.399.905.000,00	210.592.034.690,00	198.434.513.429,00	3.180.582,54
	Polman	0,630	13.610.079.557,00	712.638.905.000,00	231.871.820.995,00	271.631.463.605,00	8.330.453,99
	Mamasa	0,470	8.299.100.156,00	514.116.588.000,00	191.584.549.571,00	235.961.453.240,00	1.995.426,39
	Pasangkayu	0,450	18.927.641.386,00	481.777.564.000,00	179.277.318.000,00	342.525.654.602,00	6.655.775,44
	Mateng	0,540	11.330.115.754,00	344.886.043.000,00	131.912.162.438,00	199.937.395.232,00	2.005.783,34
2018	Mamuju	0,633	14.655.058.232,00	627.775.288.000,00	219.255.558.042,00	272.490.620.637,00	7.921.239,36
	Majene	0,343	8.829.969.392,00	512.162.492.000,00	147.835.927.732,00	160.009.100.975,00	3.373.361,76
	Polman	0,740	10.397.860.086,00	713.339.396.000,00	299.169.303.514,00	238.450.051.394,00	8.846.184,09
	Mamasa	0,509	9.823.785.559,00	515.625.843.000,00	186.442.913.656,00	186.660.034.003,00	2.116.204,75
	Pasangkayu	0,575	16.576.005.140,00	483.136.786.000,00	148.341.483.525,00	279.466.711.293,00	7.006.928,44
	Mateng	0,454	9.494.018.432,00	347.815.396.000,00	136.339.233.276,00	207.103.951.436,00	2.120.421,12
2019	Mamuju	0,617	10.425.836.951,00	651.748.764.000,00	198.529.608.150,00	234.414.016.375,00	8.359.525,16
	Majene	0,509	7.121.312.501,00	536.729.863.000,00	210.172.338.619,00	181.120.180.374,00	3.576.083,70
	Polman	0,680	8.270.506.054,00	743.882.762.000,00	378.276.189.398,00	350.242.695.163,00	9.396.372,62
	Mamasa	0,385	6.760.048.793,00	538.535.197.000,00	208.169.616.618,00	161.648.377.604,00	2.241.891,89
	Pasangkayu	0,504	15.066.732.449,00	500.272.722.000,00	164.168.872.574,00	288.382.897.148,77	7.319.245,72
	Mateng	0,384	9.292.570.602,00	364.029.720.000,00	187.175.703.735,00	254.507.814.665,00	2.239.624,56

KETERANGAN

- X1 : Kemandirian Keuangan Daerah
- X2 : Dana Bagi Hasil
- X3 : Dana Alokasi Umum
- X4 : Dana Alokasi Khusus
- Y1 : Belanja Modal
- Y2 : Pertumbuhan Ekonomi

## HASIL ANALISIS SPSS METODE 2SLS TAHAP 1

```
* 2-Stage Least Squares.
TSET NEWVAR=NONE.
2SLS y1 WITH x1 x2 x3 x4
  /INSTRUMENTS x1 x2 x3 x4
  /CONSTANT.
```

### Two-stage Least Squares Analysis

#### Notes

Output Created		13-DEC-2023 06:20:44
Input	Active Dataset	DataSet0
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data	42
	File	
Missing Value Handling	Date	<none>
	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on all cases with valid data for all variables across all equations.
Syntax		2SLS y1 WITH x1 x2 x3 x4 /INSTRUMENTS x1 x2 x3 x4 /CONSTANT.
Resources	Processor Time	00:00:00,00
	Elapsed Time	00:00:00,00
Time Series Settings (TSET)	Amount of Output	PRINT = DEFAULT
	Saving New Variables	NEWVAR = NONE
	Treatment of User-Missing Values	MISSING = EXCLUDE
	Equations Include	CONSTANT

#### Model Description

		Type of Variable
Equation 1	y1	dependent
	x1	predictor & instrumental
	x2	predictor & instrumental

x3	predictor & instrumental
x4	predictor & instrumental

MOD\_3

**Model Summary**

Equation 1	Multiple R	.833
	R Square	.694
	Adjusted R Square	.661
	Std. Error of the Estimate	44308353516.978

**ANOVA**

	Sum of Squares	df	Mean Square	F	
Equation 1 Regression	164568502175 984750000000 .000	4	411421255439 96190000000. 000	20.956	
Residual	726395170812 63600000000. 000	37	196323019138 5502800000.0 00		
Total	237208019257 248340000000 .000	41			

**ANOVA**

	Sig.
Equation 1 Regression	.000
Residual	
Total	

**Coefficients**

	Unstandardized Coefficients		Beta	t	
	B	Std. Error			
Equation 1 (Constant)	560732286 13.153	25269980549. 313		2.219	

x1	701197373	25344231521.	.003	.028	
	.902	791			
x2	2.850	.934	.369	3.053	
x3	-.068	.064	-.142	-1.072	
x4	.938	.141	.975	6.660	

**Coefficients**

		Sig.
Equation 1	(Constant)	.033
	x1	.978
	x2	.004
	x3	.291
	x4	.000

**Coefficient Correlations**

			x1	x2	x3	x4
Equation 1	Correlations	x1	1.000	-.526	.122	-.333
		x2	-.526	1.000	-.370	.546
		x3	.122	-.370	1.000	-.715
		x4	-.333	.546	-.715	1.000

## HASIL ANALISIS SPSS METODE 2SLS TAHAP 2

```
* 2-Stage Least Squares.
TSET NEWVAR=NONE.
2SLS y2 WITH y1
  /INSTRUMENTS x1 x2 x3 x4
  /CONSTANT.
```

### Two-stage Least Squares Analysis

#### Notes

Output Created		13-DEC-2023 08:29:02
Input	Active Dataset	DataSet0
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data	42
	File	
	Date	<none>
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on all cases with valid data for all variables across all equations.
Syntax		2SLS y2 WITH y1 /INSTRUMENTS x1 x2 x3 x4 /CONSTANT.
Resources	Processor Time	00:00:00,00
	Elapsed Time	00:00:00,01
Time Series Settings (TSET)	Amount of Output	PRINT = DEFAULT
	Saving New Variables	NEWVAR = NONE
	Treatment of User-Missing Values	MISSING = EXCLUDE
	Equations Include	CONSTANT

#### Model Description

	Type of Variable
--	------------------



Equation 1	y2	dependent
	y1	predictor
	x1	instrumental
	x2	instrumental
	x3	instrumental
	x4	instrumental

MOD\_5

**Model Summary**

Equation 1	Multiple R	.446
	R Square	.199
	Adjusted R Square	.179
	Std. Error of the Estimate	2315585.995

**ANOVA**

	Sum of Squares	df	Mean Square	F
Equation 1 Regression	533229541388 52.610	1	533229541388 52.610	9.945
Residual	214477539946 600.250	40	536193849866 5.006	
Total	267800494085 452.880	41		

**ANOVA**

	Sig.
Equation 1 Regression	.003
Residual	
Total	

**Coefficients**

	Unstandardized Coefficients		Beta	t
	B	Std. Error		
Equation 1 (Constant)	725955.195	1290510.616		.563
y1	1.800E-5	.000	.534	3.154

**Coefficients**

		Sig.
Equation 1	(Constant)	.577
	y1	.003